

City of Sylvester

Budget FY2022

July 1, 2021 – June 30, 2022



City of Sylvester

Annual Operating Budgets

For the Fiscal year July 1, 2021 thru June 30, 2022



The Honorable Charles Jones, Mayor
The Honorable Walter Dupree, III., Earnest Carter Jr., Ward 1
The Honorable Isaac Jackson, Jr., Ward 2 Councilmember
The Honorable Mark Giddens, Ward 3 Councilmember
The Honorable Earnest Carter, Jr., Ward 4 Councilmember

City Manager Autron Hayes

Markesha Bivens City Clerk

Lester Castellow, City Attorney

Karen C. Sanders, Finance Director

101 N. MAIN STREET
SYLVESTER, GEORGIA 31781
Telephone: 229-776-8505

City of Sylvester

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City of Sylvester

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Mayor & Council



City of Sylvester
101 North Main Street
Sylvester, Georgia 31791

June 2021

Honorable Mayor and Members of the City Council
City of Sylvester, Georgia

In accordance with Section 29 of the City Charter, the operating budgets are presented herewith for the fiscal year beginning July 1, 2021 and ending June 30, 2021. The funds presented are the General Fund, Solid Waste Landfill, Airport, Electric Utility Fund, Water and Sewer Fund, Gas Utility Fund, Telecom, Splost VI, Economic Development Revolving Loan Fund, CDBG Grant, and Hotel/Motel Tax.

The City Staff works on budgets all year, but the formal budget process begins in January, First a schedule is prepared in cooperation with the council and staff for the convenience of everyone concerned and to meet all legal requirements. The schedule sets forth a chain of events to occur. The schedule is adjusted as needed, but much diligence is taken to ensure that the budgets will be adopted before June 30th of each year because of the end of one fiscal year and the beginning of a new one.

Many meetings are conducted between the staff, City Manager, Finance, City Council and Mayor. After priorities are established, results of the adopted budgets are as follows:

	Fund	Budgets 2020-2021	% Total Budgets	Budgets 2021-2022	% Total Budgets	As of 5/26/2021 Increase (Decrease)	% Increase (Decrease)	
1	General Fund	$ 7,028,503	32.67%	$ 6,794,756	30.39%	$ 233,747)	0.0344)	%
2	Airport Fund	304,800	1.42%	304,800	1.36%	$ -	-	%
3	Electric Fund	8,218,936	38.20%	9,010,417	40.30%	$ 791,481	0.0878	%
4	Water & Sewer Fund	1,881,237	8.74%	1,890,237	8.45%	$ 9,000	0.0048	%
5	Gas Fund	891,447	4.14%	891,447	3.99%	$ -	-	%
6	Solid Waste	694,863	3.23%	694,863	3.11%	$ -	-	%
7	Telecom	88,948	0.41%	88,948	0.40%	$ -	-	%
8	SPLOST VI	378,946	1.76%	414,946	1.86%	$ 36,000		
9	T-Splost	438,000	2.04%	438,000	1.96%	$ -	1.0000	%
10	Desinated Grant	300,000	1.39%	300,000	1.34%	$ -	-	%
11	Economic Development	13,200	0.06%	13,200	0.06%	$ -		%
12	Hotel/Motel Tax	24,354	0.11%	24,354	0.11%	$ -		%
13	Internal Service Fund	1,000,000	4.65%	1,000,000	4.47%	$ -		
14	Capital Project	250,000	1.16%	494,330	2.21%	$ 244,330		
	Totals	$ 21,513,234	100.00%	$ 22,360,298	100.00%	$ 847,064	0.0379	%

The Funds are broken into three categories which are General Purpose Funds, Special Revenue Funds, and Enterprise Funds. The General Fund fits into the general purpose category, the SPLOST, Economic Revolving Loan Fund, Hotel/Motel Tax, and CDBG are considered special revenue funds. The enterprise funds are Airport, Electric, Water and Sewer, Gas, Trash, Landfill, and Telecom.

The budgets include across the board increase for all employees if approved and funding is favorable.Other personal services expenses such as insurance have been increased or decreased proportionally in relation to salaries. Overall, the largest increases in personal services were retirement contributions Group Insurance shows a mimimal increase at this point in time.

General Fund

The General Fund is the primary fund of the local government. All funds that are not accounted for anywhere else are accounted for here. The fund is responsible for appropriations which operate the general government, public safety, community service, public works, recreation and Community Service Non/Departmental. The sources of moneys to operate this fund are taxes, intergovernmental, grants, charges for services and transfers from utilities.

The increase was mainly due to the hospital line removed from all funds. This reduction was from the removal of the hospital line item in all funds and moved to the Internal Service Fund

Airport Fund:

This fund keeps track of the City's airport operation. Grants are the major contributor that makes the dollar amounts go up or down.

Electric Fund:

The electric fund is responsible for delivering electricity to the residents of Sylvester and it is the largest fund of the City which accounts for the City's receipts and revenues. Overall, the budget for this fund has increased by $ 73,755. The decrease is mainlydue to the removal of the hospital line item..

Water and Sewer Fund:

This fund keeps track of the funding for the pumping and treatment of water and sewerage. The water and sewer is the second largest fund of the city. This fund has been stable and a slight increase from the hospital line removal by $ 100,000. Most of these changes are due to increases in capital projects; however the fund follows the overall increases for the general expenses of the City. Although water is a breakeven proposition, Sewer continues to have its problem with having enough revenues to support itself. A 2% increase is reuired to support failing infrastructure.

Gas Fund

The Gas Fund distributes natural gas to the Citizens of Sylvester. Basically, the city buys the gas from MGAG and sells it to residents through pipe lines. In a similar way, the electrical system operates by buying the bulk of its power from MEAG and distributing it to the customers. The gas fund decreased by $ 100,000. The bulk of this decrease is caused by the hospital line and cost of natural gas price fluctuations which is anticipated to be lower. How well the gas fund does economically depends on the amount of gas sold since the gross margin is a fixed amount. The gas fund operates on gross margin and it depends largely on the weather to make the volume of gas sales go up to earn the gross profit.. A rate increase is necessary to combat our failing infrastructure,

Landfill Fund:

The Landfill accepts dumping from City and County residents. The primary customers for dumping are the City and County . Charges for dumping at the Land Fill offset the costs of operating the Landfill. The overall decrease in the Landfill budget is $ 70,000 from the hospital line which is mainly due to equipment needed at the Landfill. Some rate increases are included, a table of rates is included in the back of the budget. Waste Management picks up customer waste and we are billed.

SPLOST VI

Splost funds are used for various approved projects each year.

Revolving Loan Fund:

This is a special revenue fund that came about as a result of a grant for a revolving loan fund in the amount of $ 300,000. A loan application is submitted to a loan committee. Upon approval by the committee, it is presented to the City Council for their approval. Once the City Council has approved, it is funded. Loans are funded as funds are repaid and qualified candidates apply. Presently, there are four loans. The total amount of the grants in the fund is $300,000

CDBG Grant Fund:

This fund has been moved from the General Fund to account for CDBG Grants. This fund will vary based on the the estimated grants that will be applied for, or approved in the coming year.

Hotel/Motel Tax Fund

The funds were first collected in January, to support Tourism in the community. An extra 1% is collected in sales tax by all of the Hotels and Motels in the community. The City contributes 40% of the funds collected to the Regional Community Center through an agreement with them. The balance of the funds are retained by the city to promote tourism.

As always, methods need to be evaluated to increase operational efficiency, decrease costs, increase revenues, and lower taxes.

Respectfully Submitted,

City Manager Autron Hayes

Council Goals

Implement the Revitalization Plan by March 2022
Enhance all parks to begin in FY22
Eliminate blighted and abandondhoues within a timly manner
Adress abandond vehicles
Build a skilled workforce
Recruit industry
Improve the supervisory skills of the departments
Expansion of utilties outside the city limits
Implament citywide broadband system
Increase police visabilty in neighborhoods by July 1 2021
Implamentation of youth programs
Better working relationship with the city and county by July 1 2021

RESOLUTION

**STATE OF GEORGIA COUNTY
OF WORTH CITY OF
SYLVESTER**

RESOLUTION NO. 2021–

**BUDGET ADOPTION AND APPROPRIATIONS ACT FOR
FISCAL YEAR 2021-2022**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SYLVESTER, GEORGIA, TO ADOPT BUDGETS FOR EACH FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022 TO MAKE AND PROVIDE APPROPRIATIONS FOR THE OPERATIONS OF CITY GOVERNMENT AND ITS FUNDS, DEPARTMENTS, BOARDS, COUNCIL, AND AGENCIES AND FOR OTHER MUNICIPAL GOVERNMENTAL ACTIVITIES, PROJECTS AND UNDERTAKINGS AUTHORIZED BY LAW; TO PROVIDE FOR THE CONTROL AND ADMINISTRATION OF FUNDS; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, a proposed budget for each of the various funds of the city has been presented to the Mayor and City Council; and

WHEREAS, appropriate advertised public hearings have been held on the proposed budgets, as required by law and regulations; an

WHEREAS, the Mayor and the City council have reviewed the proposed budget; and

WHEREAS, each of the funds has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures: and

WHEREAS, the Mayor and City council intend to adopt an annual budget for the fiscal year 2021-2022:

NOW, THEREFORE, the Mayor and City council of the City of SYLVESTER, pursuant to their authority, do hereby adopt the following:

—I—

Adoption of Budgets

The City of Sylvester, Georgia, hereby adopts a budget for the Fiscal Year 2022, said budget described below and shown on Attachment "A" for each of the fund of the City of Sylvester, Georgia:

(a)	**General Fund**	**6,794,756**
(b)	**Water-Sewer**	**1,926,252**
(c)	**SPLOST Funds**	**991,600**
(d)	**Hotel Motel**	**25,000**
(e)	**Electric**	**9,010,417**
(f)	**Capital Project Fund**	**325,000**
(h)	**Water Fund- Sewer Fund**	**1,926,294**
(if)	**Airport**	**450,000**
(j)	**Gas Fund**	**1,047,710**
(k)	**Solid Waste Coll. Disp. Fund**	**830,000**
		23,327,029

— II —

Approval of Appropriations

Except to the extent otherwise provided herein and subject to the provisions hereof, the amounts of money provided for in said fund budgets are hereby appropriated for Fiscal Year 2021-2022 in accordance with the provisions of said budgets from funds of the Federal Government, from funds of State Government and from funds of the City of Sylvester.

—III —

Designation of Budget Officer

For purposes of this resolution and the provisions of Chapter 81 of Title 36 of the Official Code of Georgia, the City Manager of the City of Sylvester is hereby designated as the "Budget Officer" as such term is utilized in said chapter and is hereby authorized and directed to implement the provisions hereof and of said budgets and to perform the duties the Budget Officer under the provisions of said chapter with the assistance of the Finance Director.

—IV—

Increase or Decrease of Appropriations

Any increase or decrease in the total appropriation for any fund budget; the establishment of new capital projects; or establishment of new grant projects, whether accomplished through a change in anticipated revenues in such fund or through a transfer of appropriations among funds, shall require the approval of the City Council in the form of an amendment to such budget and supplemental appropriation therefore except for previously approved encumbrances which cross fiscal years in the form of funds carried forward which will be reviewed and managed by Finance; and previously approved specific purpose contingencies to be managed by the City Manager and allocated by Finance Director.

—V—

Millage Rate

A millage rate of 7.309 mills is hereby established as part of the approved budget based on the estimated digest of the City of Sylvester. This millage rate may be adjusted at a future date based on receipt of a certified digest.

—VI—

Transfers Between Funds

Transfers of appropriations between fund budgets shall require the approval of the City Council, except for previously approved specific purpose contingencies to be managed by the City Manager.

—VII—

Transfers Within Funds

Transfers of appropriations in any departmental budget between the various accounts within such fund budget may be made upon approval thereof by the City Manager without approval of the City Council; provided that transfers of appropriations within a fund budget which increase the salary appropriation, thereof shall require the approval of the City Council, except for previously approved specific purpose contingencies to be managed by the City Manager.

Transfers Within Departments

Transfers of appropriations in any departmental budget between the various operating accounts within such department budget, except salary, benefits, debt and capital accounts may be made upon approval thereof by the Department Director up to $1,500 without approval by the City Council, City manager, or Finance Director; provided that transfers of appropriations within a departmental budget will not increase or decrease the overall departmental budget. However, Finance Department will perform a random audit of budget adjustments either monthly or quarterly and report to the City Manager.

—VIII—

Capitalization Threshold

In compliance with GASB 34 (Governmental Accounting Standards Board) requirements, requiring all local government to set a threshold for equipment and infrastructures, no expenditure of any amount in excess of what is noted below for capital outlay and infrastructure items, unless approved in this budget, shall be made without the specific approval of the City Council as follows:

Equipment	**$ 10,000.00**
Public Utilities	**$ 20,000.00**
Land & Buildings	**$100,000.00**
Roads, Bridges & Drainage System	**$250,000.00**

—IX—

Expenditures Authorized

Except for capital outlay items as herein limited and except as otherwise directed by the City Council from time to time and except to the extent otherwise herein provided, the expenditure of amounts appropriated hereunder are hereby authorized in accordance with the provisions of such budgets subject to the prior approval thereof by the City Manager, subject to the provisions hereof, subject to the provisions of applicable law, and subject to applicable ordinances and resolutions of the City of Sylvester.

—X —

Expenditures Limited to Budget

Without approval of the City Council in the form of an amendment to fund budgets and supplemental appropriation thereof, expenditures on any fund budget shall not exceed the total budgeted amount thereof.

—XI —

Continuation of State and Federal Programs

No appropriation of any City Funds authorized hereunder shall be used to continue any program currently funded entirely with Federal Funds, entirely with State Funds, or entirely with Federal and State Funds without prior approval of the City Council.

—XII—

Limitation on Transfers

Without approval of the City Council, no funds shall be transferred between Fund Budgets or between the various accounts within any Fund Budget for use in initiating or commencing any new program, department, activity or purpose not currently having an appropriation of City Funds or which would require operating funds or capital outlay funds beyond Fiscal Year 2021-2022.

—XIII—

The effective date of this resolution shall be July 1, 2021. Adopted by the City Council of the City of Sylvester a regular meeting held on June 22, 2022.

CHARLES JONES
MAYOR

ATTEST:

Markesha Bivens, City Ckerk

Budget Staff

Karen C. Sanders Finance Director

Dee Willaford - Karen Hall

Quentin Jackson



CITY MANAGER
2022 BUDGET MESSAGE

Honorable Mayor, Members of the City Council, and Citizens of the City of Sylvester

I am pleased to present to the City Council a proposed operating budget that is balanced for upcoming Fiscal Year 2021-202 . It is important to note that the balanced budget was not accomplished using one-time funding, borrowing, or any reduction of current service levels to the community. All programs and activities under this administration have been built upon conservative, fiscal stewardship as we continue to face extraordinarily transformational opportunities that are unparalleled to Sylvester's history.

Each day City employees work to improve the delivery of our core functions - public safety, public works, utilities, finance, customer service, light, community improvement as well as strategic and long-range planning. This is imperative for improving the quality of life and sustainability for the City of Sylvester as we put the required emphasis on positive change. Going forward with the new Normal and with the wisdom and courage to face and conquer any challenge that may arise.

The City of Sylvester is on the move with exciting new projects that will make a difference in our community and way of life.

To continue the pathway of improving the City's outdated infrastructure while addressing other mounting challenges it will take additional fiscal discipline and courage. We have faced increasing debt, reduction of revenues, and increased pension payments each year due to commitments, agreements, or decisions made over the last decade. When combining this with the tightening of the general fund and a decrease in revenue growth, the financial stewardship gets progressively more challenging. Sylvester's future financial health will be dependent upon controlling spending by wisely allocating revenues and tax collections. Within this budget, you will see this commitment to fiscal responsibility as we address the most critical needs of our citizens with what we must work with. The continued reduction of enterprise revenues will have a direct impact and will need to be monitored.

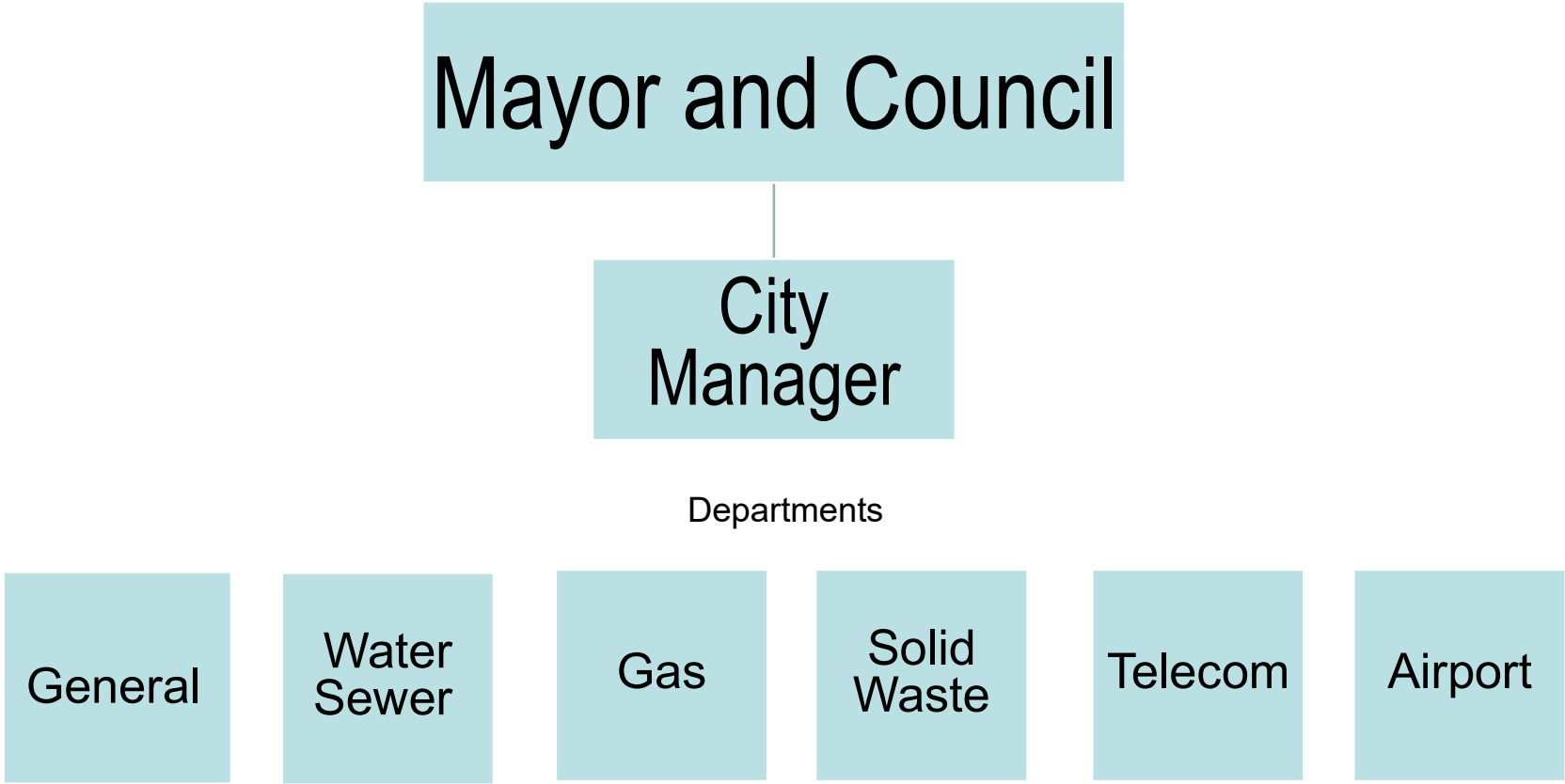
In closing, the obstacles were many when preparing this budget document for your consideration. The financial reallocations and reductions were necessary, but it was achieved without any interruption of services to our community. Every department was affected in some way or another and this is a testimony that Sylvester is serious about serving its community and making the hard decisions in tough economic times. I believe the organization is strong and stable so we can move forward with our future in mind. With the continuation of Internal Service Fund all departments can continue moving forward. It is without reservation and in accordance with Georgia Code that I submit to you a balanced, fiscally responsible 2022 budget to the Mayor and City Council for consideration.

Respectfully,
Autron Hayes

Mayor & Council



Organization Chart





Issac Adams



Tenneisha Cushion



Autron Hayes



Tyree McGee



Melisa Curry



Keyonya Munford



Brian Rowland



Karen Sanders


Glenice Stephens

City of Sylvester
Employees by Function (Full & Part-time)
For the fiscal years ending June 30,

	2021	2020	2019	2018	2017
Expenses					
Governmental Activities:					
General Government	63	68	49	49	49
Public Safety	63	60	39	39	39
Public Works	18	16	14	14	14
Community & Economic Development	11	11	10	10	10
Total Governmental Activities	**155**	**155**	**112**	**112**	**112**
Business-Type Activities:					
Electric	10	8	15	15	15
Water & Sewer	9	6	7	7	7
Natural Gas	2	2	3	3	3
Total Business-Type Activities	**21**	**16**	**25**	**25**	**25**
Total Employees	**176**	**171**	**137**	**137**	**137**

Source: Sylvester Human Resource Department

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Those revenues susceptible to accrual are property taxes, sales taxes, licenses, interest revenue, and charges for services. All other revenue items are considered to be measurable and available only when cash is received. The City considers taxes as available in the period for which they were levied if they are collected within 60 days of the year end. A 90 day availability period is used for revenue recognition for all other governmental fund revenues. Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Intergovernmental revenues are susceptible to accrual based on the compliance, legal, and contractual requirements of the individual programs. There are essentially two types of these revenues. For one type of revenue, monies must be expended for a specific purpose of project and revenues are recognized to the extent of such expenditures. Revenues of this type are deferred for monies received in advance of expenditures and accrued for expenditures in advance of monies received. For the other type of revenues, monies are virtually unrestricted as to the purpose of the expenditure. These resources are recognized as revenues when received, or earlier if susceptible to the accrual criteria.

Under the terms of grant agreements, the City funds certain programs by a combination of specific costreimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The City reports the following major governmental funds:

General Fund – The General Fund is the City's primary operating fund. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

SPLOST Capital Project Fund – The Special Purpose Local Option Sales Tax Fund is used to account for projects supported by the special purpose local option sales tax including construction of roads, sidewalks, water and sewer system improvements, and construction of municipal buildings. This fund is a capital projects type fund.

Proprietary Funds

Proprietary funds are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for services. The Water and Sewer Fund and Natural Gas Fund also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses, including capital grants, investments earnings, and interest expense.

The City reports the following major proprietary funds:

Electric Fund – This fund accounts for charges for electric use by City residents and expenses for the maintenance and upgrading of the electric system.

Water and Sewer Fund – This fund accounts for charges for water and sewer use by City residents and expenses for the maintenance and upgrading of the water and sewer system.

Airport Fund – This fund accounts for charges for airport use by private aircraft and expenses for the maintenance and upgrading of the City's municipal airport.

Solid Waste Fund – This fund accounts for charges for garbage and refuse disposal for City residents and expenses for contracting of disposal services.

Telecommunications Fund – This fund accounts for charges for telecommunications use by public and private entities and expenses for the maintenance and upgrading of the City's fiber optic telecommunications system.

Gas Fund – This fund accounts for charges for natural gas use by City residents and expenses for the maintenance and upgrading of the natural gas system.

BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

• On or before the last Monday in May of each year, all departments of the City submit requests for appropriation to the city manager so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

• Before June 15, the proposed budget is presented to the City's council for review. The City's council holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the city manager of the revenue estimates must be changed by an affirmative vote of majority of the City's council.

As set forth in the City Charter, the City Council adopts an annual budget for the general fund, the special revenue funds, and the proprietary funds.

The annual budget for the general fund, special revenue funds and for the proprietary funds is adopted under a basis consistent with GAAP. In the Annual Comprehensive Financial Report (ACFR) the results of operations are presented on the budgetary basis at the legal level of control in the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund in order to provide a meaningful comparison of actual results with the budget.

Each fund's appropriated budget is prepared on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by department which constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review by the City Council. Within these control levels, management may transfer appropriations without Council approval. The Council approves supplemental appropriations during the year. Project budgets are adopted for the Capital Project Fund.

City of Sylvester
Changes in Fund Balances of Governmental Funds
For the fiscal years ending June 30,
(modified accrual basis of accounting)

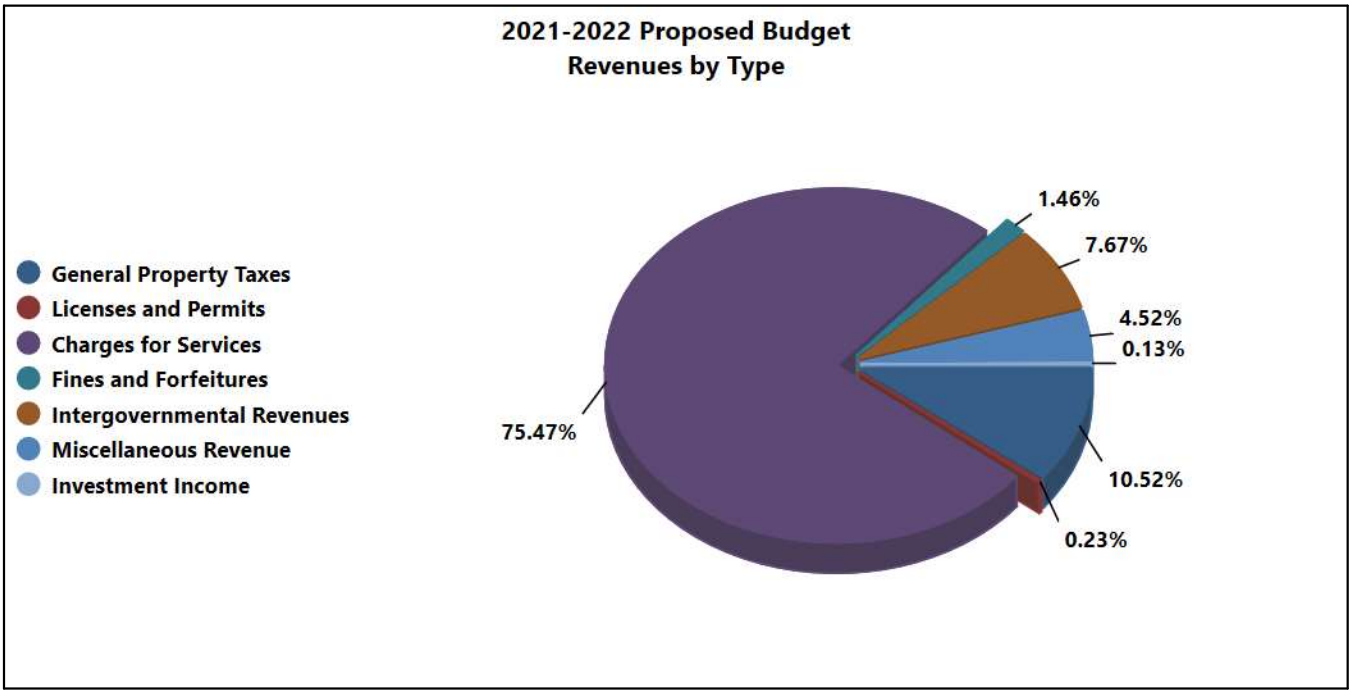
	2021	2020	2019	2018	2017
REVENUES					
Taxes - Net	$ 2,289,181	$ 2,037,343	$ 2,086,701	$ 1,964,827	$ 2,005,743
Charges for Services	69,067	70,274	70,279	88,379	137,154
Fines & Forfeitures	283,206	179,975	173,518	235,254	218,596
Licenses & Permits	65,546	76,746	61,825	60,891	71,482
Intergovernmental	48,592	8,000	300,000	773,760	1,070,163
Interest Income	8	39	3,760	10,619	4,322
Miscellaneous	67,548	102,636	62,486	365,610	75,156
TOTAL REVENUES	**2,823,148**	**2,475,013**	**$ 2,758,569**	**$ 3,499,340**	**$ 3,582,616**
EXPENDITURES					
Current					
General Government	1,672,663	2,056,963	$ 3,272,212	$ 2,143,053	$ 1,926,708
Public Safety	3,281,195	2,966,432	2,577,352	2,840,882	2,846,748
Public Works	1,343,249	1,581,621	3,374,329	2,412,617	1,060,627
Culture & Recreation	131,392	192,739	219,725	290,027	326,318
Community & Economic Developmer	252,591	132,549	136,755	271,305	324,495
Capital Outlay		-	-	946,467	486,336
Debt Service			-		
Principal	152,798	59,597	89,765	252,497	224,679
Interest		11,385	14,232	44,398	40,329
TOTAL EXPENDITURES	**6,833,888**	**7,001,286**	**$ 9,684,370**	**$ 9,201,246**	**$ 7,236,240**
Excess (Deficiency) of Revenue Over (Under) Expenditures	**$ (4,010,740)**	**$ (4,526,273)**	**$ (6,925,801)**	**$ (5,701,906)**	**$ (3,653,624)**
OTHER FINANCING SOURCES (USES)					
Capital Lease Transaction	213,700	213,700	$ 55,340	$ -	$ 578,671
Transfer In	3,342,437	3,651,367	6,507,624	5,722,509	3,399,941
Transfer Out			-	(9,009)	-
Total Other Financing Sources (Uses)	**3,342,437**	**3,865,067**	**$ 6,562,964**	**$ 5,713,500**	**$ 3,978,612**
Net Change in Fund Balances	**$ (668,303)**	**$ (661,206)**	**$ (362,837)**	**$ 11,594**	**$ 324,988**
Debt Service Ratio	2.29%	1.02%	1.09%	3.73%	4.09%

City of Sylvester
Fund Balances of Governmental Funds
For the fiscal years ending June 30,
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017
General Fund					
Nonspendable	$ 103,900	$ 103,900	$ 103,900	$ 122,159	$ 156,530
Restricted	22,409	22,409	22,409	22,811	14,832
Assigned	250,000		-	-	-
Unassigned	1,486,795	1,486,795	1,486,795	1,830,791	1,320,595
Total General Fund	**1,863,104**	**1,613,104**	**1,613,104**	**1,975,761**	**1,491,957**
SPLOST Capital Project Fund					
Restricted	257,115	427,060	200,582	39,640	465,908
Total SPLOST Capital Project Fund	**257,115**	**427,060**	**200,582**	**39,640**	**465,908**
All Other Governmental Funds					
Nonspendable			$ -	$ -	$ -
Restricted	425,000	427,060	388,233	347,016	393,185
Assigned			-	-	-
Total All Other Governmental Funds	**425,000**	**427,060**	**388,233**	**347,016**	**393,185**
Total Governmental Funds					
Nonspendable	139,448	139,448	$ 103,900	$ 122,159	$ 156,530
Restricted	1,194,137	24,114	611,224	409,467	873,925
Assigned			-	-	-
Unassigned	788,336	788,336	1,486,795	1,830,791	1,320,595
Total Governmental Funds	**$ 2,121,921**	**$ 951,898**	**$ 2,201,919**	**$ 2,362,417**	**$ 2,351,050**



Financial Summaries



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues by Type					
General Property Taxes	$ 2,177,933	$ 2,096,357	$ 2,378,046	$ 2,200,442	$ 2,258,146
Licenses and Permits	48,858	50,350	29,358	37,701	48,758
Intergovernmental Revenues	736,346	1,405,623	1,471,346	1,143,814	1,646,000
Charges for Services	15,423,824	15,477,230	15,602,139	13,888,717	16,198,600
Fines and Forfeitures	224,814	180,135	224,814	257,507	313,314
Investment Income	28,230	3,703	28,230	905	28,230
Miscellaneous Revenue	650,067	232,322	1,190,144	143,503	970,143
Other Financing Sources	(4,879,132)	(3,392,647)	(443,585)	3,346,549	(37,541)
Total Revenues by Type	**$ 14,410,940**	**$ 16,053,073**	**$ 20,480,492**	**$ 21,019,138**	**$ 21,425,650**

Revenues by Type

A municipality's capacity to generate revenue is determined by the revenue-raising authority granted to it under state law. Georgia, like most states, requires that municipal budgets be balanced. Municipal budgeting processes are somewhat revenue-driven because municipalities cannot budget expenses that will exceed the available revenue; at the same time, certain governmental expenses cannot be avoided, and revenues must be adjusted where possible to fund services demanded by citizens and businesses as well as to comply with state and federal mandates.

The primary revenue sources for municipalities in Georgia are taxes, non-tax revenues such as fees, and enterprise funds. Municipal elected officials have the challenging task of balancing revenue sources in a manner that provides sufficient funds for municipal services while maintaining equity among taxpayers.

Most municipalities in Georgia generate the majority of their general fund revenues through taxation. In fact, taxes comprise roughly two-thirds of municipal general fund revenues state-wide.

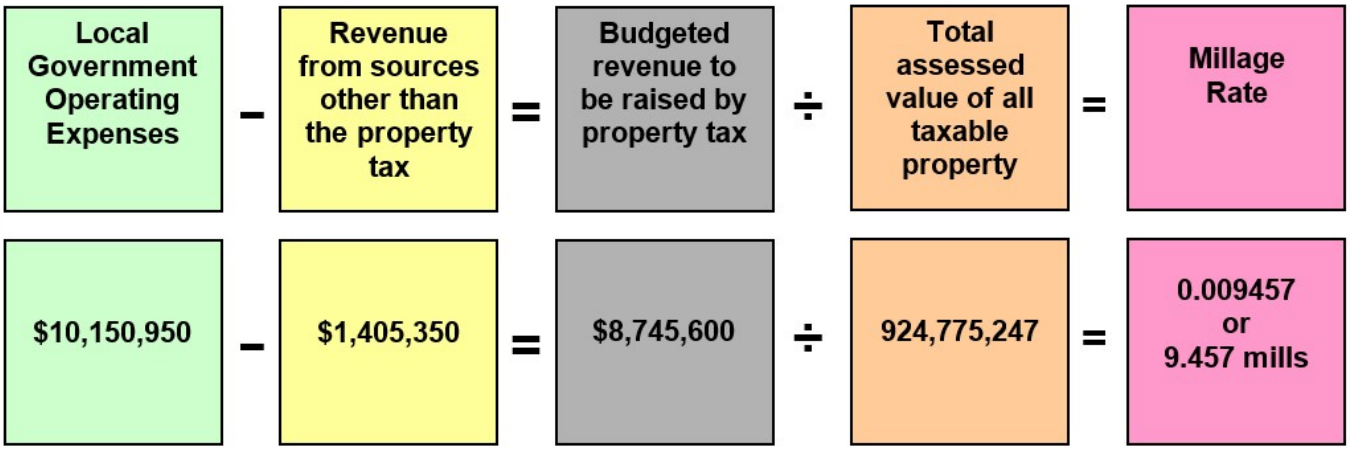
General Property Taxes

In Georgia, property taxes, also known as *ad valorem* (according to value) taxes, are an often maligned but critical source of revenue for municipal governments. While the property tax can be the object of criticism (often resulting from the property assessment process and the annual or biannual billing), it is an important component of municipal revenue systems. Its attributes include the following:

1. It provides a stable and predictable source of revenue.
2. It is a benefits tax in that those who pay it—residents and non-residents—receive a direct benefit from doing so. Property tax revenue is used by municipalities to finance property-related services such as public safety and sanitation services as well as the construction of publicly-owned infrastructure such as streets, curbs and sidewalks, and storm drainage systems.
3. The property tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services.
4. Citizen input can affect the property tax rate, giving citizens a voice in how much property tax revenue is generated. Unlike other forms of taxation, the property tax rate is established annually through a vote of the city council in a public meeting. If a citizen disagrees or agrees with the proposed tax rate, that citizen has the opportunity to voice his or her opinion.
5. The tax on real property is difficult to evade, thus making collection and enforcement easier and less expensive.
6. The property tax has enabled local governments in the United States to achieve their unique form of autonomy from state and federal control, thereby forestalling centralization of power at higher levels of government.

Millage Rate

Municipal tax rates, or millage rates, are established by the municipal governing authority. The tax rate is stated in terms of mills, with one (1) mill representing $1.00 per $1000 in assessed value, or 10 mills equal to 1 percent of a property's assessed valuation. The tax rate is determined by dividing the amount of money the municipality needs from property taxes by the amount of the tax digest. See the table below for an example of the calculation used to determine the millage rate.



Courtesy of the Department of Revenue

Nontax Revenue

Nontax revenues are also important sources of general fund revenues for municipalities. Primary among nontax revenues are franchise fees, fines, forfeitures, court fees and costs, and interest earned on invested funds. Service charges and intergovernmental and miscellaneous revenues make up the remainder of other general funds received.

Licenses and Permits

A municipality may charge a regulatory fee to cover the cost of regulating a business or a business activity. Importantly, regulatory fees may not be used to generate revenue. Instead, the amount of the revenue fee must approximate the reasonable cost of the regulatory activity performed.

Municipalities enter into franchise agreements, or contracts, with electric, gas, telephone, and cable television companies, as well as with other public utilities doing business within the municipality. Typically, franchise agreements establish the terms under which a utility may use the municipal right of way. One of several terms in the franchise agreement, the franchise fee is the charge paid by the utility for rental of the right of way. This rental fee is often a specified percentage of the utility's gross receipts within the municipality but can be determined based on other factors.

Development impact fees may be imposed by municipalities to finance public facilities such as water, sewer, roads, stormwater, parks, public safety facilities, and libraries needed to serve new growth and development. The idea behind impact fees is that the new growth should, at least in part, pay for itself rather than placing the costs of new growth on existing taxpayers. Importantly, impact fees may only be used for system-wide improvements, which will benefit the community in general. In order to charge impact fees, a municipality must adopt a Capital Improvement Element that contains a schedule of improvements and identifies service areas and levels of service, as well as an impact fee ordinance that establishes the fee to be charged for each type of service for which an impact fee will be levied.

Charges for Services

Municipalities may charge citizens or other governments for services provided by the municipality. The amount of such charge may partially or totally offset the cost of providing the service. Services for which user fees may be charged include, but are not limited to, water, sewage disposal, garbage collection, and recreation. Note that fees charged for water or sewer services outside the geographical boundary of a municipality may not be unreasonable or arbitrarily higher for customers located outside its boundaries than for those located within its boundaries.

Fines and Forfeitures

Revenue from these sources includes traffic and parking fines, fines from violations of municipal ordinances, forfeitures of money posted to guarantee appearance in court, and court fees and costs.

Intergovernmental Revenues

Intergovernmental revenues are typically provided in the form of grants or loans from the federal or state government. While intergovernmental revenues represent a small portion of total municipal revenues in Georgia, these grant and loan programs are made available through a variety of state and federal agencies.

Federal Grants and Loans

Historically, federal funds have been provided to municipalities through general revenue-sharing and block and categorical grant programs. General revenue-sharing funds are no longer available to local governments. Unlike revenue-sharing funds, which could be spent with wide discretion and did not require recipients to provide a matching contribution, block and categorical grants must be spent for specific purposes and usually require a matching contribution. One of the best known examples of federal grants to local governments is the community development block grant (CDBG) program. Administered by the Georgia Department of Community Affairs (DCA), the primary objective of CDBGs is to expand economic opportunities, principally for people of low or moderate income.

State Grants and Loans

Depending on the amount of revenue available in the state budget, the state makes various grants and loans available to municipalities. Some of the most common state grant and loan programs include:

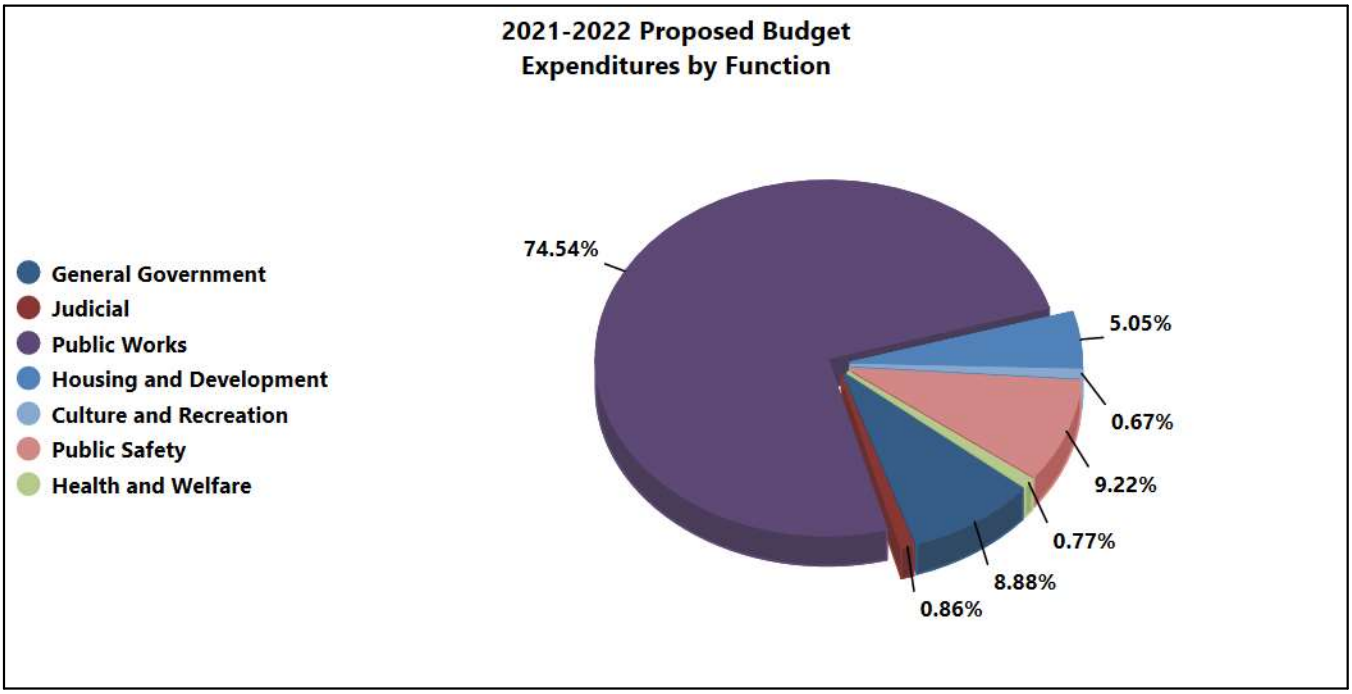
- The Georgia Environmental Facilities Authority makes low-interest loans and grants for water and sewer projects and for land conservation.
- The Georgia Department of Transportation provides funding in the form of Local Maintenance and Improvement Grant (LMIG) funds (formerly LARP and State Aid).
- The One Georgia Authority provides grants and loans to Georgia's rural areas to assist in economic development.
- The Department of Community Affairs, in addition to administering federal grant programs, administers the Downtown Development Revolving Loan Fund, which provides bridge loans to assist with downtown development projects, and administers the Main Street, Better Home Towns, and Signature Communities programs, among others.
- The Georgia Department of Natural Resources provides grants for recreational trails and historic preservation.

Miscellaneous

While less significant than taxes, fees and intergovernmental revenues, municipalities are able to glean meaningful revenue from other sources. These sources include leases, investments (such as interest), parking fees, the sale of contraband property, the sale of property relating to a crime involving controlled substances, the sale of property used in the unlawful dumping of sewage, and the sale of weapons used in the commission of a crime.

Also see Appendix for comparative data.

Source: Google search



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenditures by Function					
General Government	$ 1,903,243	$ 1,801,121	$ 1,754,990	$ 2,208,321	$ 1,921,615
Judicial	220,585	173,027	178,675	168,788	186,175
Public Safety	3,099,222	2,637,116	2,362,138	2,712,106	1,994,287
Public Works	14,197,058	13,430,974	15,437,117	11,596,214	16,128,817
Health and Welfare	124,356	93,207	167,383	87,065	167,383
Culture and Recreation	189,158	118,157	149,030	48,854	145,630
Housing and Development	424,380	899,465	1,210,117	742,315	1,093,243
Total Expenditures by Function	**$ 20,158,002**	**$ 19,153,067**	**$ 21,259,450**	**$ 17,563,663**	**$ 21,637,150**



General Fund FY2022 Budget

Departments

1100-Legislative

1320-City Manager

1500-General Administration

1510-Financial Administration

1540-Human Resources

1565-General Government Maintenance

1565-Code Enforcement

1900-Demolition & Removal

2100-Judicial Administration

3200-Police Department

3290-Crossing Guard

3500-Fire Department

3910-Animal Control

4200-Hoghways & Streets

4210-Stormwater

4900-Maintenance & Shop

4950-Cemetey

5520-Senior Center

5560-Worth County Family Connections

5570-Daisy Gamble Learning Center

6122-H.H. Woodlard Center

6200-Parks

7331-Housing Authority

7400-Planning & Zoning

Economic Development& Assistance

Main Street Downtown Development Authority

Description

The General Fund is the major operating fund of the City. It accounts for all financial resources and expenditures paid for by the tax dollars.

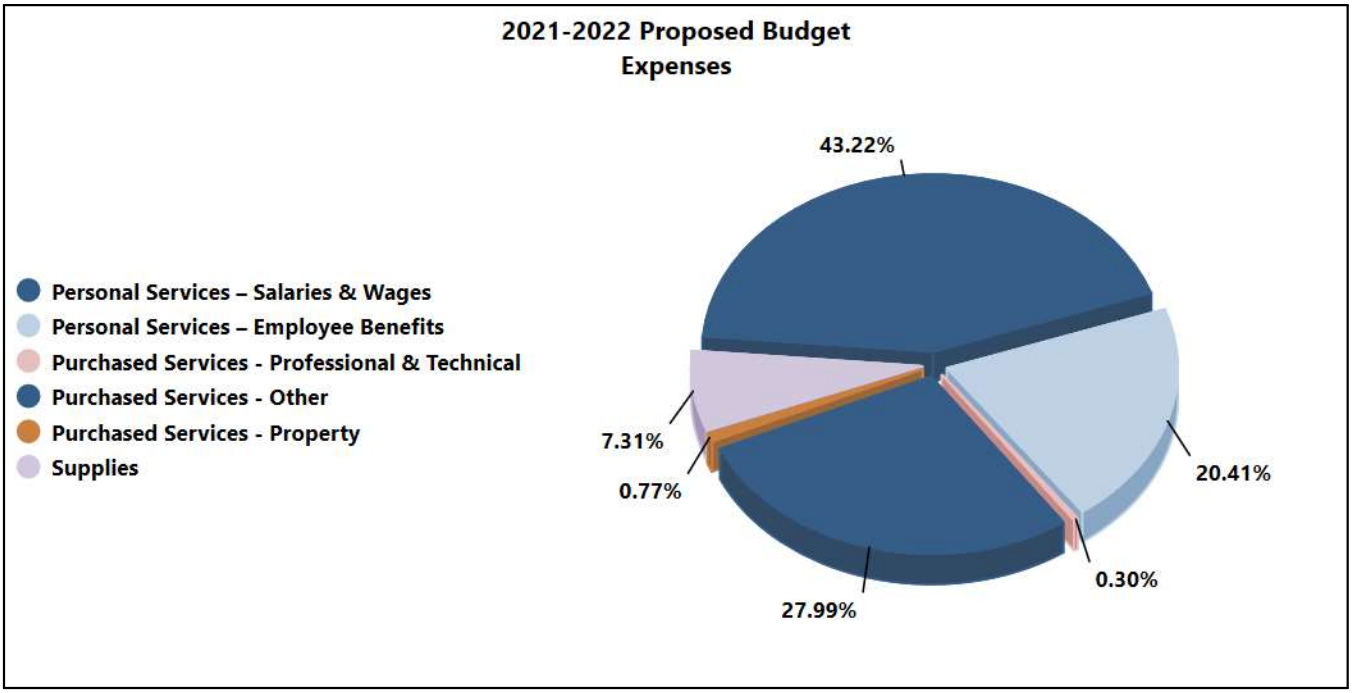
The General Fund consists of departments such as City Council, General Government, Municipal Court, Police, Fire, Public Works, Cemetery, Senior Citizens Center, Nutrition Program, and the Environmental Management/Code Enforcement.

The General Fund depends on revenues generated from such sources as property taxes, sales taxes, business licenses and permits, insurance taxes, and other revenue to cover its operating and capital costs.

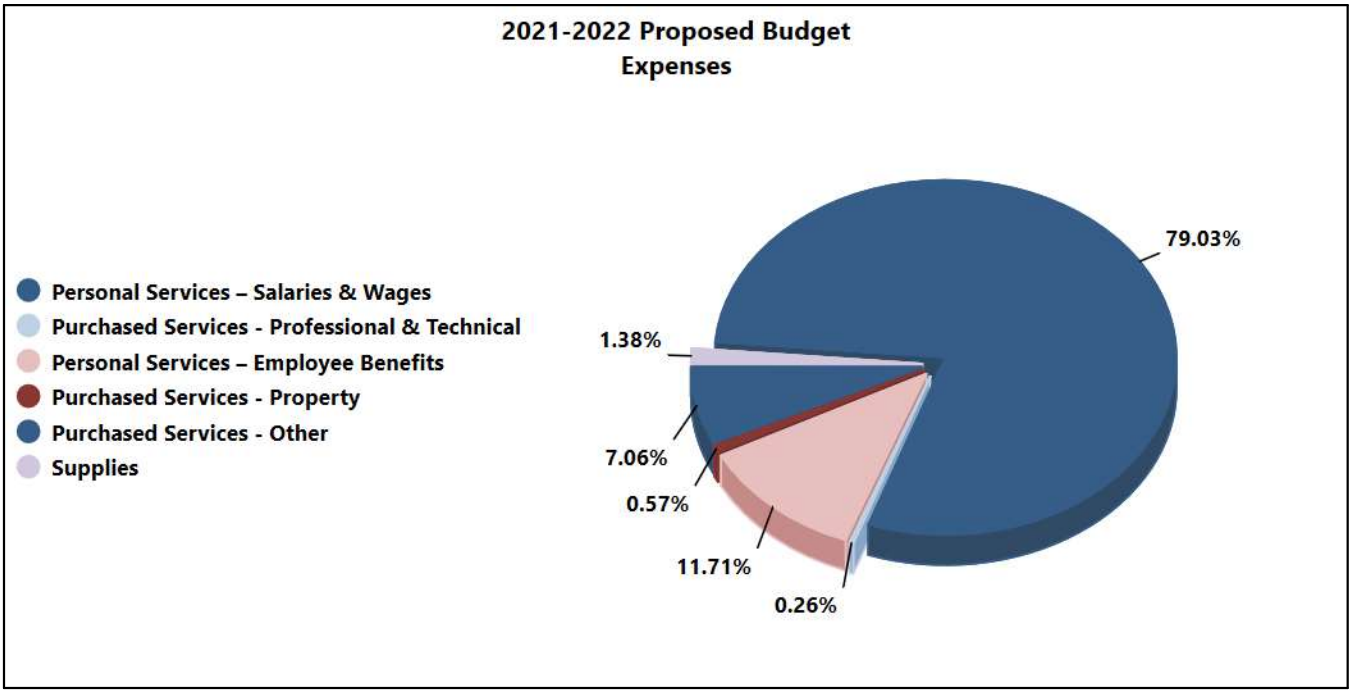
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Afb Grant	$ 8,000	$ 8,000	$ -	$ -	$ -
St Ga Dhs Wcfc Reimbursement	50,000	51,973	58,000	48,591	58,000
Transfer Service Charge	2,000	1,840	2,000	1,460	2,000
Election Qualifying Fee	-	1,152	-	864	-
Accident Reports	1,000	680	1,000	551	1,000
Web Fine Fee	-	(160)	-	(1,393)	-
Night Out Against Crime	1,000	-	1,000	-	1,000
Fingerprint Fees - School	500	-	500	-	500
Bad Check Fee	100	-	300	(117)	50
Interest Income	1,700	39	1,700	(7)	1,700
Interest - Cd Savings	6,500	-	6,500	-	6,500
Sylvester Aa Group	200	-	200	-	200
Other (Miscellanoeus Rev)	223,587	58,808	860,002	37,828	320,001
Great Sylvester Clean-Up	2,000	-	2,000	-	2,000
Sowega Council On Aging	500	-	500	-	500
Com Donations - Police	1,200	-	1,200	1,368	1,200
Com Donations - Fire	500	-	500	-	500
Donations - Dtdv	100	-	100	-	100
Police Decals	200	150	200	105	200
Pole Attachment Fees	10,000	4,510	10,000	6,890	10,000
Camp Sylvester Fee	500	-	500	-	500
Housing Authority Gas	15,000	7,581	9,241	6,848	9,241
Transfer - Gas	93,321	35,668	-	-	-
Transfer - Light	3,390,000	1,686,068	3,342,437	3,342,437	3,447,391
Transfer - Sanitation/S Waste	135,085	-	-	-	-
Transfer - Hotel/Motel Tax	9,742	-	-	-	-
Transfer - Telecom-Fo	21,948	10,000	-	-	-
Transfer - Gf Water	333,754	219,631	-	-	-
Transfers Economic Dev	88,800	-	-	-	-

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Transfer From Mun Comp Trust	800,000	(1,700,000)	-	-	-
Sale Of Pipe	-	4,189	-	4,112	-
Total Revenues	**5,197,237**	**390,129**	**4,297,880**	**3,449,537**	**3,862,583**
Expenses by Department					
Council	191,285	74,782	100,491	67,979	130,031
City Manager	246,529	291,130	312,820	308,418	316,355
General Administration	840,552	933,084	663,691	652,649	766,550
Financial Administration	272,575	205,505	250,452	236,439	258,164
Human Resources	175,607	154,695	137,051	133,061	134,764
General Government Maintenance	4,250	3,249	8,250	2,348	8,250
Code Enforcement	172,445	138,675	117,175	111,116	132,441
Demolition & Removal	-	-	30,000	-	30,000
Judicial Administration	220,585	173,027	148,675	145,368	156,175
Police	1,924,446	1,917,502	1,875,933	1,937,735	1,854,698
Crossing Guard	3,638	-	3,638	-	3,638
Fire	1,132,671	894,849	833,042	835,753	852,287
Animal Control	38,467	38,467	38,467	35,270	38,467
Highways & Streets	1,210,740	1,246,577	933,970	903,754	1,009,957
Stormwater	331,364	192,222	188,961	182,469	186,961
Maintenance Shop	172,514	141,715	141,426	120,181	140,888
Cemetery	1,000	64,680	83,792	-	74,736
Senior Citizen Center	20,058	8,649	26,400	15,424	26,400
Worth County Family Connection	59,695	44,794	53,970	53,211	53,970
Daisy Gamble Learning Center	44,603	39,763	57,013	8,126	57,013
H. H. Woolard Center	63,025	61,250	64,280	41,228	60,880
Parks	126,133	56,907	84,750	7,626	84,750
Housing Authority	18,500	15,585	12,700	5,231	21,200
Planning & Zoning	180,272	155,262	154,959	107,567	153,532
Economic Development & Assistance	28,800	120	91,875	-	79,575
Downtown Development Authority	164,196	130,755	132,668	106,856	128,074
Total Expenses by Department	**7,643,950**	**6,983,244**	**6,546,449**	**6,017,809**	**6,759,756**
Surplus (Deficit)	**$ (2,446,713)**	**$ (6,593,115)**	**$ (2,248,569)**	**$ (2,568,272)**	**$ (2,897,173)**

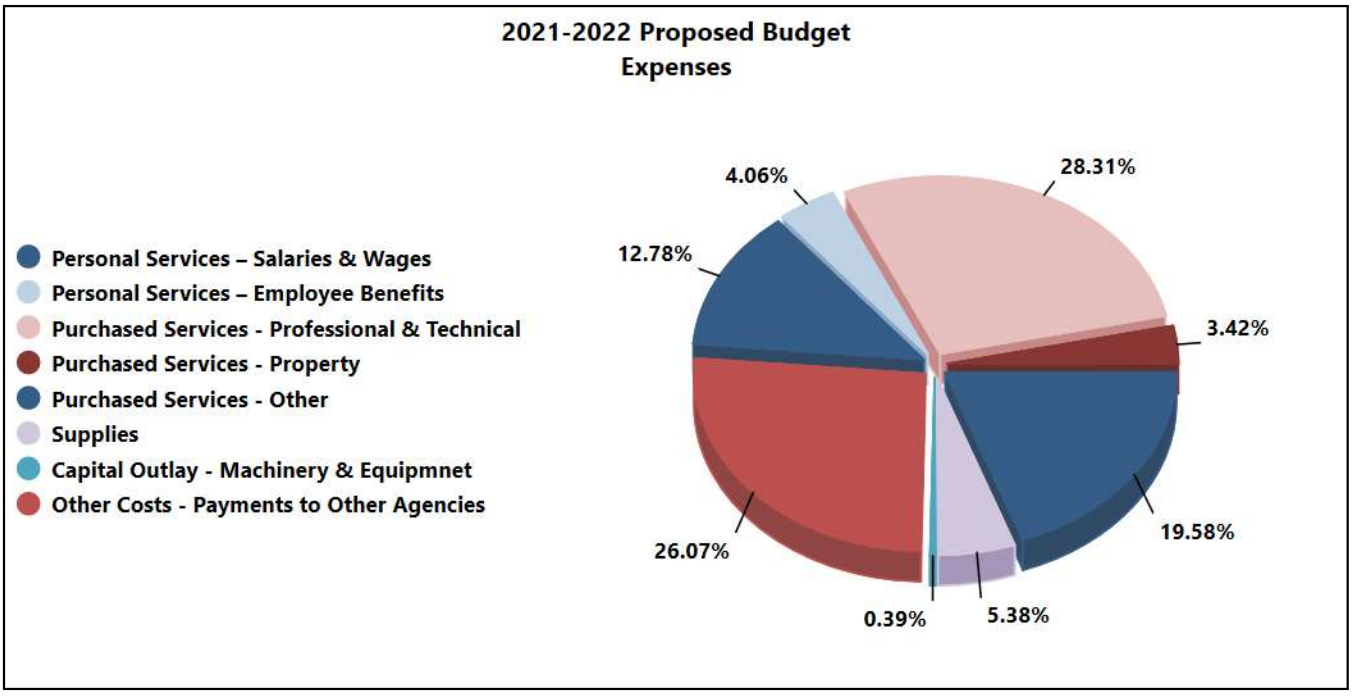
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 37,134	$ 32,076	$ 25,974	$ 25,464	$ 56,200
Personal Services – Employee Benefits	49,051	31,343	20,541	16,661	26,541
Purchased Services - Professional & Technical	390	381	390	271	390
Purchased Services - Property	1,000	-	1,000	-	1,000
Purchased Services - Other	99,098	10,799	46,160	14,485	36,400
Supplies	4,612	183	6,425	11,098	9,500
Total Expenses	**$ 191,285**	**$ 74,782**	**$ 100,490**	**$ 67,979**	**$ 130,031**



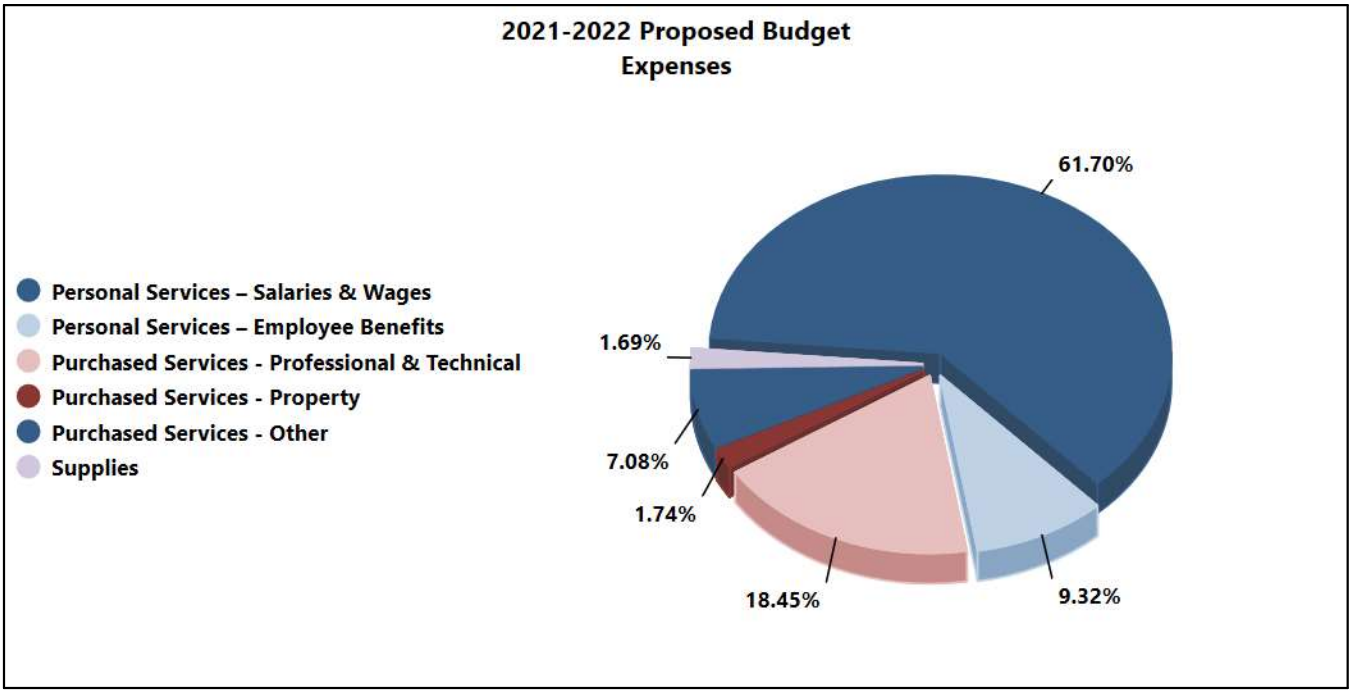
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 173,389	$ 197,931	$ 227,000	$ 238,302	$ 250,000
Personal Services – Employee Benefits	84,372	73,035	45,575	42,664	37,045
Purchased Services - Professional & Technical	(85)	1,048	9,820	156	820
Purchased Services - Property	2,216	1,441	1,800	2,687	1,800
Purchased Services - Other	19,136	14,666	20,340	9,965	22,340
Supplies	(32,499)	3,009	8,285	14,643	4,350
Total Expenses	**$ 246,529**	**$ 291,130**	**$ 312,820**	**$ 308,417**	**$ 316,355**



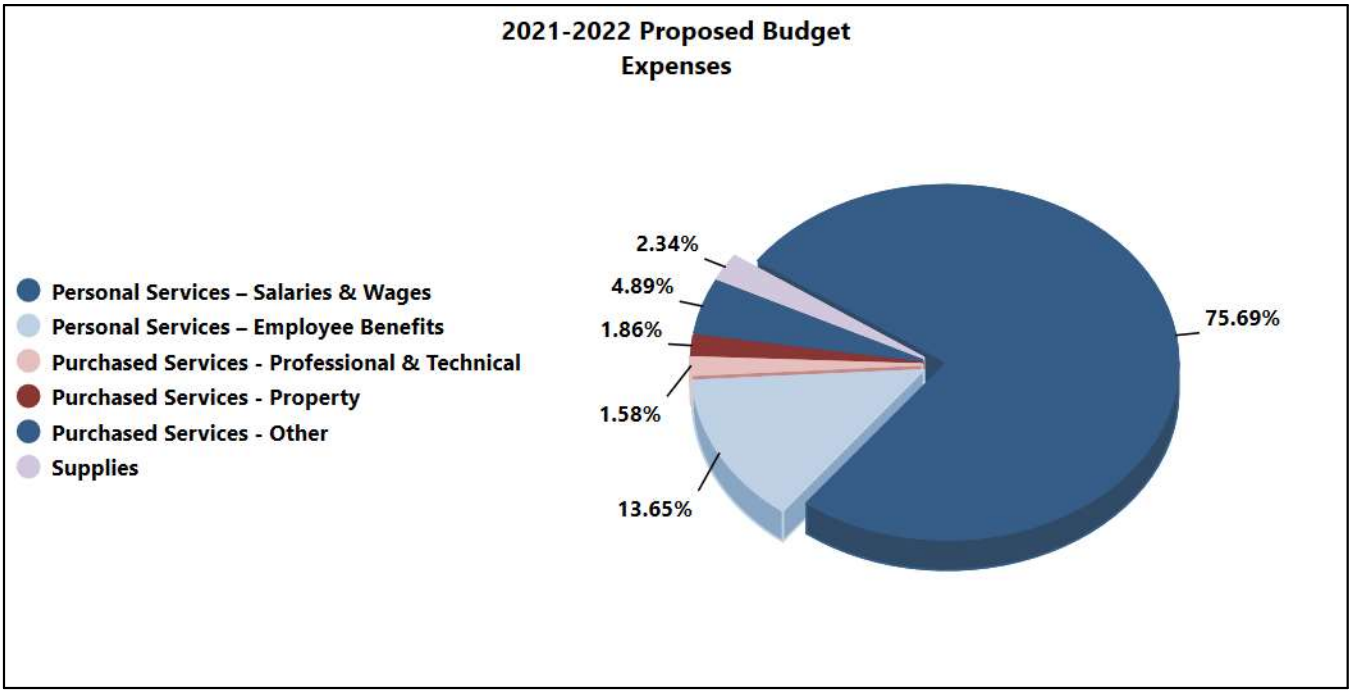
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 125,717	$ 107,412	$ 98,000	$ 62,570	$ 98,000
Personal Services – Employee Benefits	60,729	141,996	19,103	33,161	31,103
Purchased Services - Professional & Technical	200,464	212,298	(198,793)	241,882	217,032
Purchased Services - Property	27,062	10,519	31,700	25,070	26,200
Purchased Services - Other	137,029	118,437	106,590	76,659	150,090
Supplies	43,902	43,198	54,839	46,364	41,250
Capital Outlay - Property	3,810	106,110	(587)	-	-
Capital Outlay - Machinery & Equipmnet	6,863	11,063	362,200	484	3,000
Other Costs - Payments to Other Agencies	229,976	182,051	199,875	162,708	199,875
Other Costs - Contingencies	5,000	-	(9,236)	3,751	-
Total Expenses	**$ 840,552**	**$ 933,084**	**$ 663,691**	**$ 652,649**	**$ 766,550**



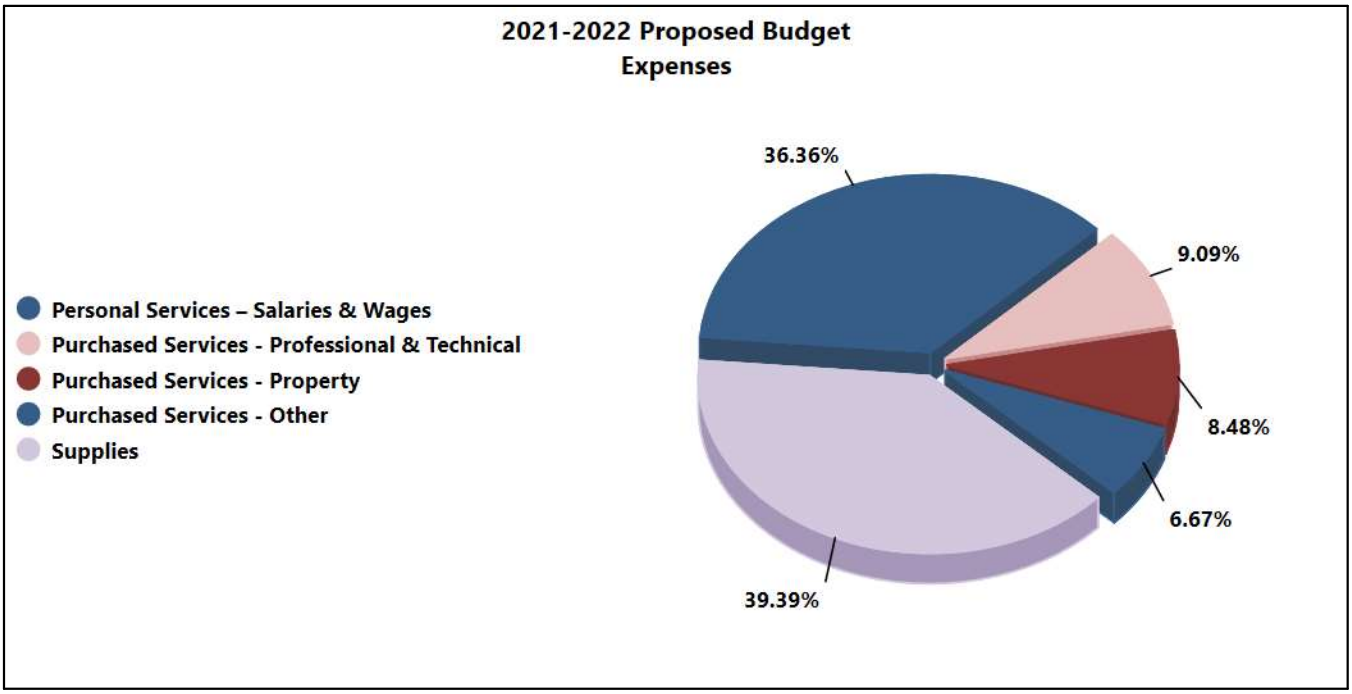
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 159,349	$ 122,276	$ 159,300	$ 158,226	$ 159,300
Personal Services – Employee Benefits	53,358	50,386	24,059	23,046	24,059
Purchased Services - Professional & Technical	39,384	17,704	41,340	44,175	47,640
Purchased Services - Property	4,000	217	4,500	787	4,500
Purchased Services - Other	8,209	7,521	18,290	5,610	18,290
Supplies	8,275	7,401	2,963	4,594	4,375
Total Expenses	**$ 272,575**	**$ 205,505**	**$ 250,452**	**$ 236,438**	**$ 258,164**



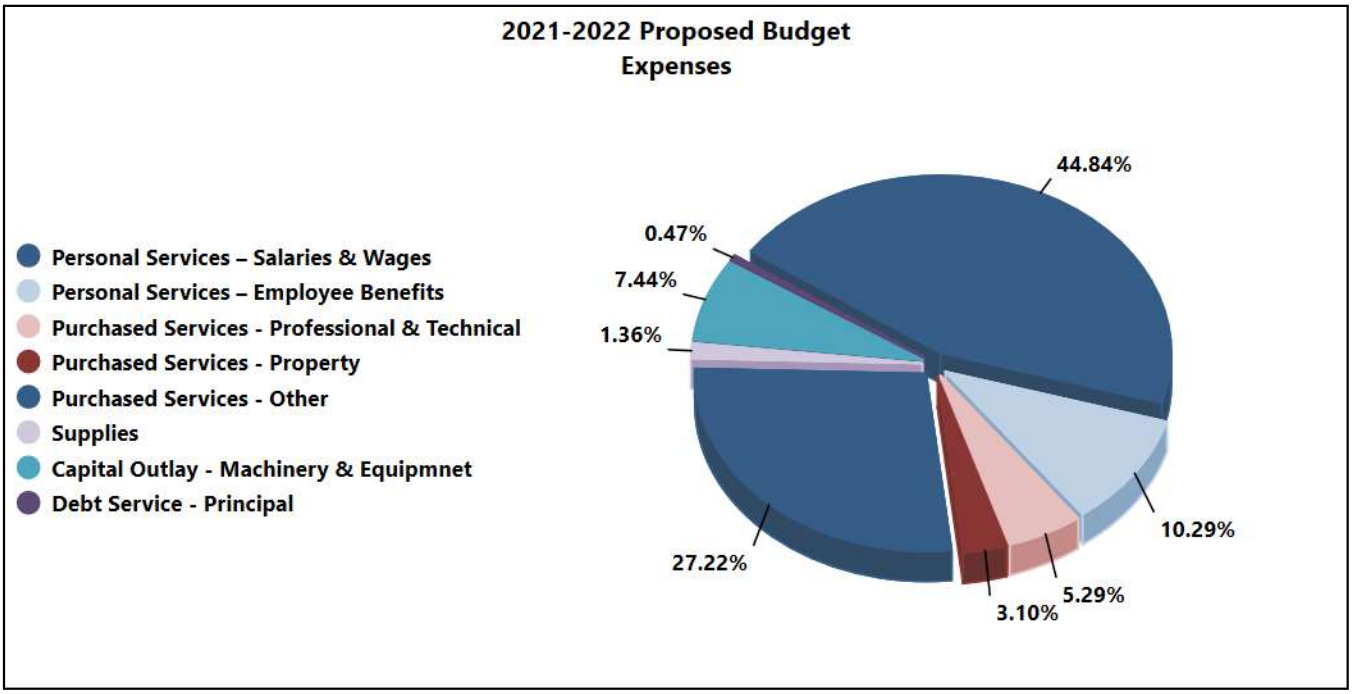
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 98,072	$ 96,236	$ 102,000	$ 102,840	$ 102,000
Personal Services – Employee Benefits	59,414	48,090	18,389	17,350	18,389
Purchased Services - Professional & Technical	2,135	1,911	2,135	1,466	2,135
Purchased Services - Property	2,500	88	2,500	1,425	2,500
Purchased Services - Other	7,550	2,378	6,590	2,115	6,590
Supplies	5,936	5,993	5,437	7,865	3,150
Total Expenses	**$ 175,607**	**$ 154,696**	**$ 137,051**	**$ 133,061**	**$ 134,764**



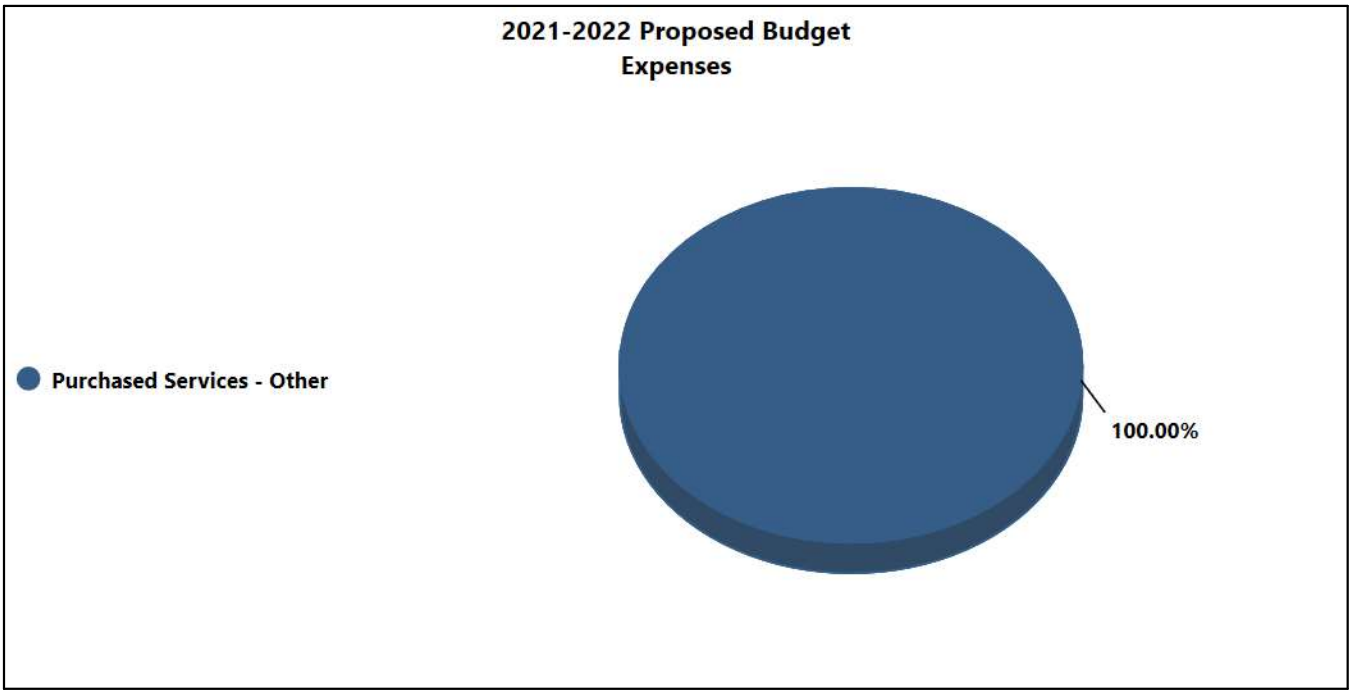
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ -	$ -	$ 3,000	$ -	$ 3,000
Purchased Services - Professional & Technical	750	2,552	750	-	750
Purchased Services - Property	700	-	700	-	700
Purchased Services - Other	550	517	550	455	550
Supplies	2,250	179	3,250	1,893	3,250
Total Expenses	**$ 4,250**	**$ 3,248**	**$ 8,250**	**$ 2,348**	**$ 8,250**



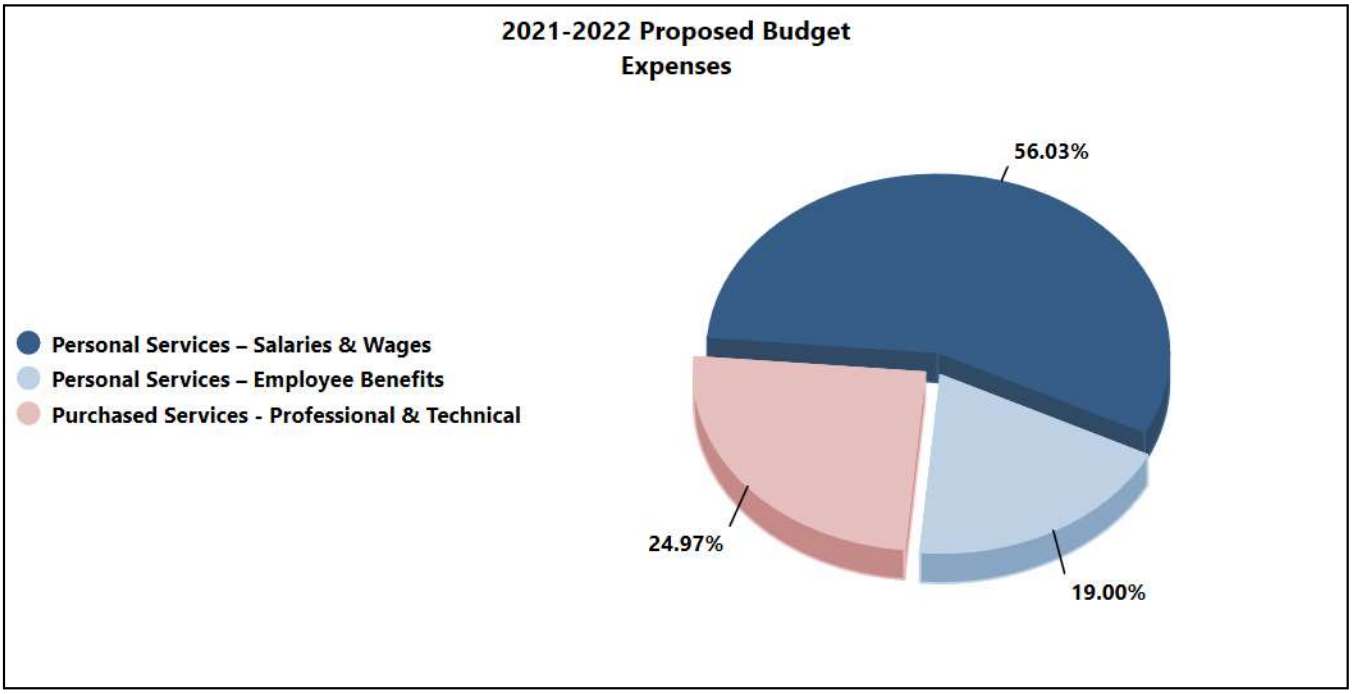
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 73,642	$ 61,005	$ 58,382	$ 76,058	$ 59,382
Personal Services – Employee Benefits	34,581	26,905	13,633	12,540	13,633
Purchased Services - Professional & Technical	2,422	2,786	2,000	5,807	7,000
Purchased Services - Property	4,434	1,799	6,400	4,170	4,100
Purchased Services - Other	41,175	37,241	23,750	9,207	36,050
Supplies	5,715	2,780	2,534	3,334	1,800
Capital Outlay - Machinery & Equipmnet	-	-	9,853	-	9,853
Debt Service - Principal	9,853	6,067	623	-	623
Debt Service - Interest	623	91	-	-	-
Total Expenses	**$ 172,445**	**$ 138,674**	**$ 117,175**	**$ 111,116**	**$ 132,441**



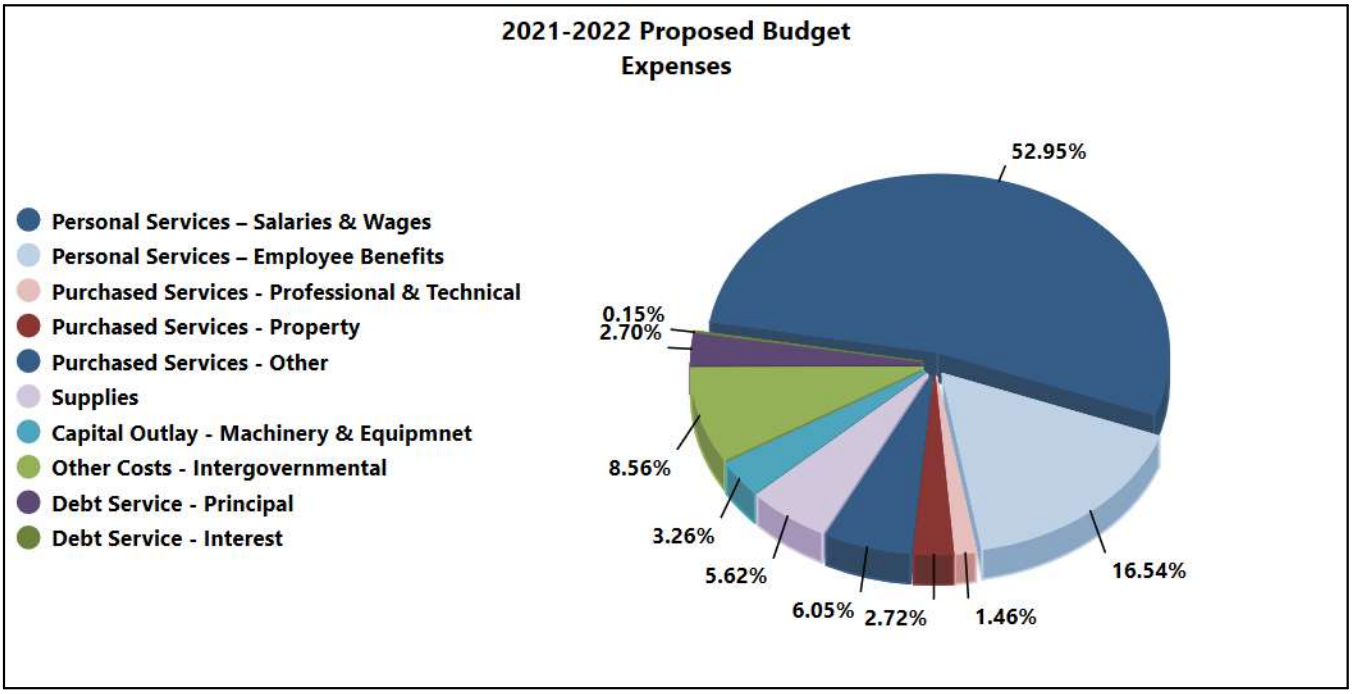
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ -	$ 30,000	$ -	$ 30,000
Total Expenses	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**



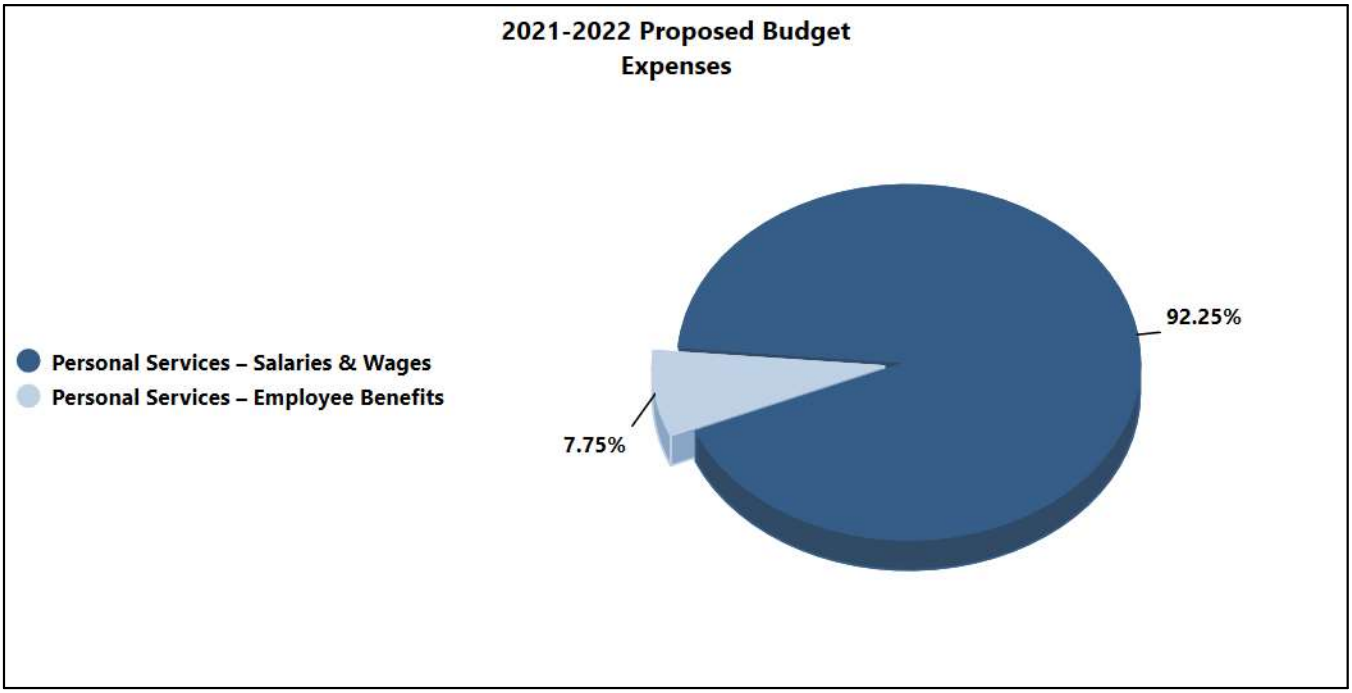
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 125,711	$ 93,411	$ 80,000	$ 86,493	$ 87,500
Personal Services – Employee Benefits	61,874	52,606	29,675	22,418	29,675
Purchased Services - Professional & Technical	33,000	27,010	39,000	36,457	39,000
Total Expenses	**$ 220,585**	**$ 173,027**	**$ 148,675**	**$ 145,368**	**$ 156,175**



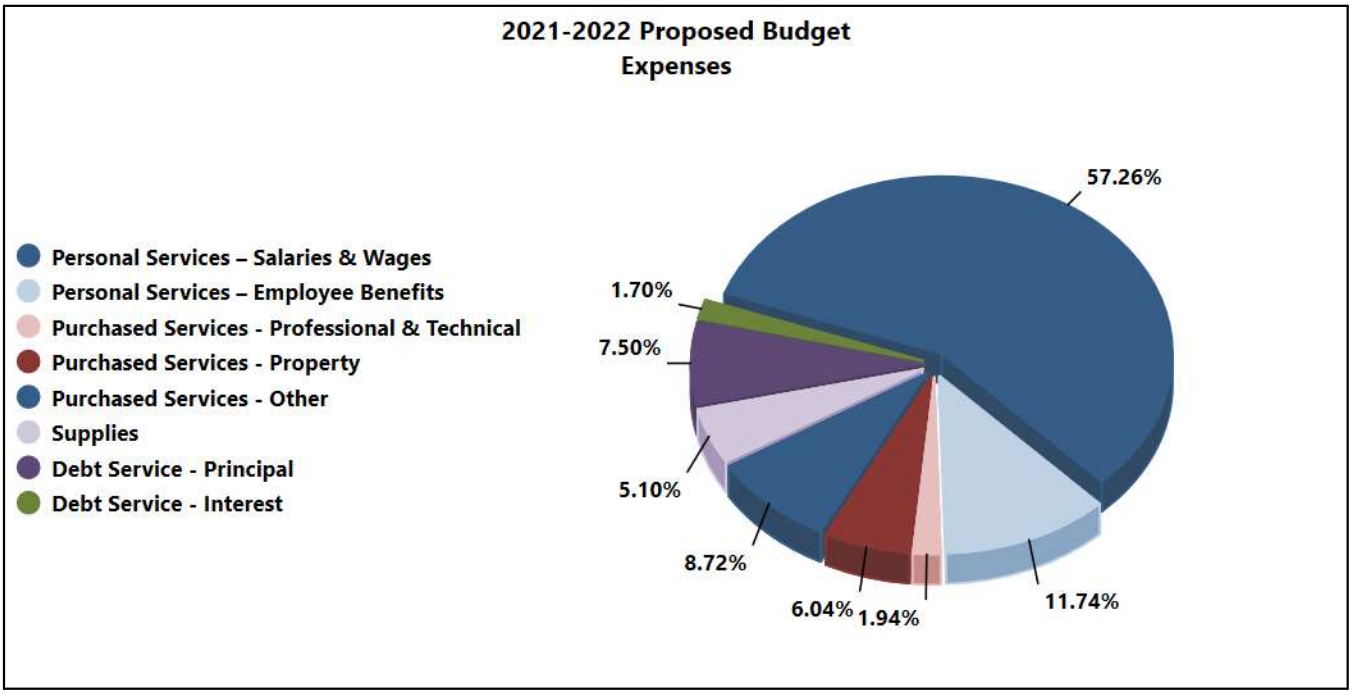
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 919,283	$ 987,320	$ 1,092,500	$ 1,177,821	$ 982,000
Personal Services – Employee Benefits	496,999	521,736	207,901	244,330	306,741
Purchased Services - Professional & Technical	25,020	15,886	45,840	32,780	27,000
Purchased Services - Property	44,134	40,986	50,400	48,372	50,400
Purchased Services - Other	129,795	102,156	112,207	102,066	112,207
Purchased Services - Other	1,700	1,123	-	-	-
Supplies	82,961	69,954	100,035	75,704	104,300
Capital Outlay - Machinery & Equipmnet	28,000	21,969	65,500	65,117	60,500
Other Costs - Intergovernmental	158,854	146,058	153,850	137,076	158,850
Debt Service - Principal	35,000	10,178	45,000	54,471	50,000
Debt Service - Interest	2,700	136	2,700	-	2,700
Total Expenses	**$ 1,924,446**	**$ 1,917,502**	**$ 1,875,933**	**$ 1,937,737**	**$ 1,854,698**



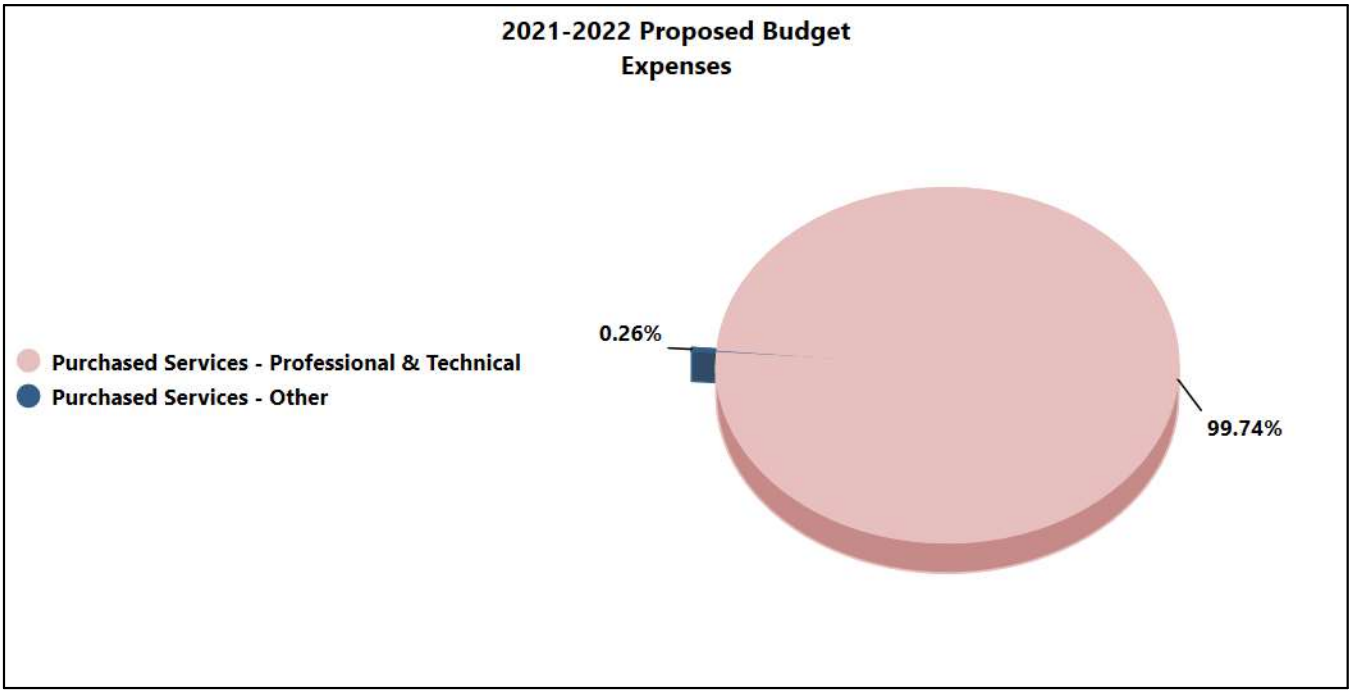
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 3,356	$ -	$ 3,356	$ -	$ 3,356
Personal Services – Employee Benefits	282	-	282	-	282
Total Expenses	**$ 3,638**	**$ -**	**$ 3,638**	**$ -**	**$ 3,638**



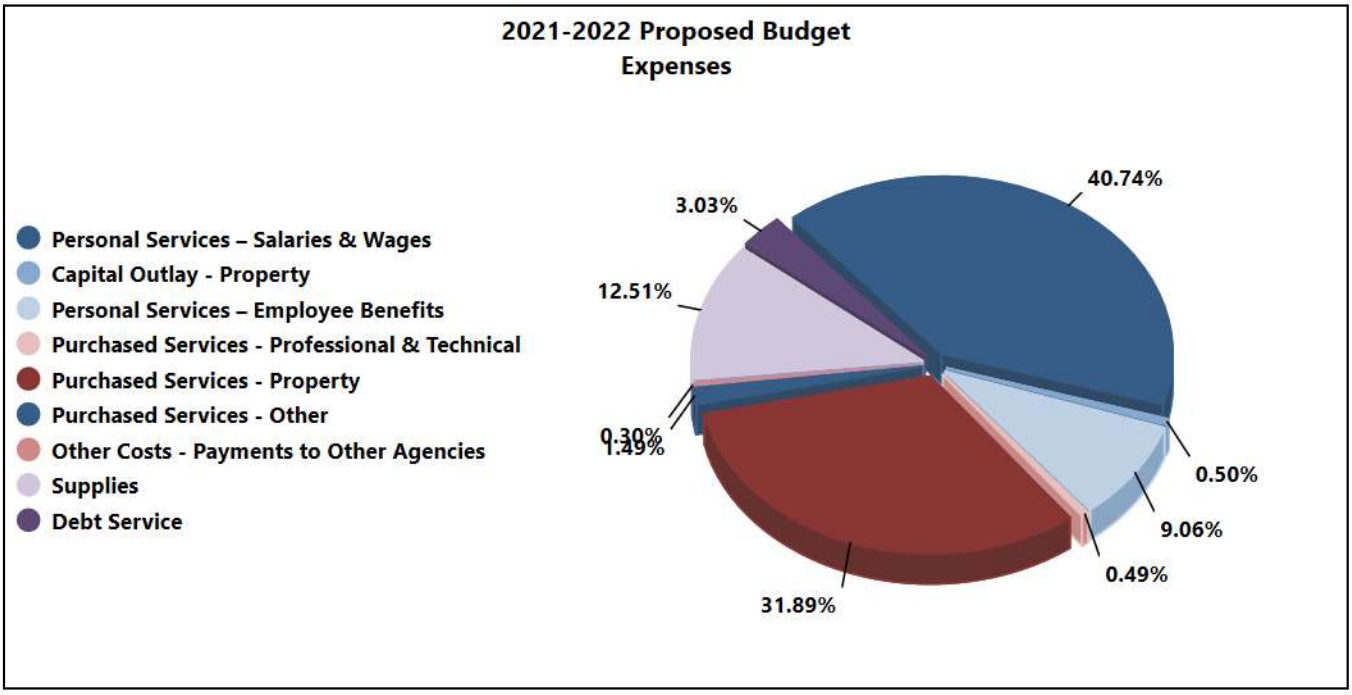
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 479,802	$ 487,187	$ 475,000	$ 575,973	$ 488,000
Personal Services – Employee Benefits	409,324	257,589	95,061	94,960	100,061
Purchased Services - Professional & Technical	16,500	4,477	16,500	3,698	16,500
Purchased Services - Property	37,301	26,449	51,500	44,164	51,500
Purchased Services - Other	66,950	47,132	74,350	43,713	74,350
Supplies	37,201	14,234	42,255	21,422	43,500
Capital Outlay - Machinery & Equipmnet	7,217	7,893	-	6,091	-
Debt Service - Principal	63,879	38,490	63,879	45,731	63,879
Debt Service - Interest	14,497	11,398	14,497	-	14,497
Total Expenses	**$ 1,132,671**	**$ 894,849**	**$ 833,042**	**$ 835,752**	**$ 852,287**



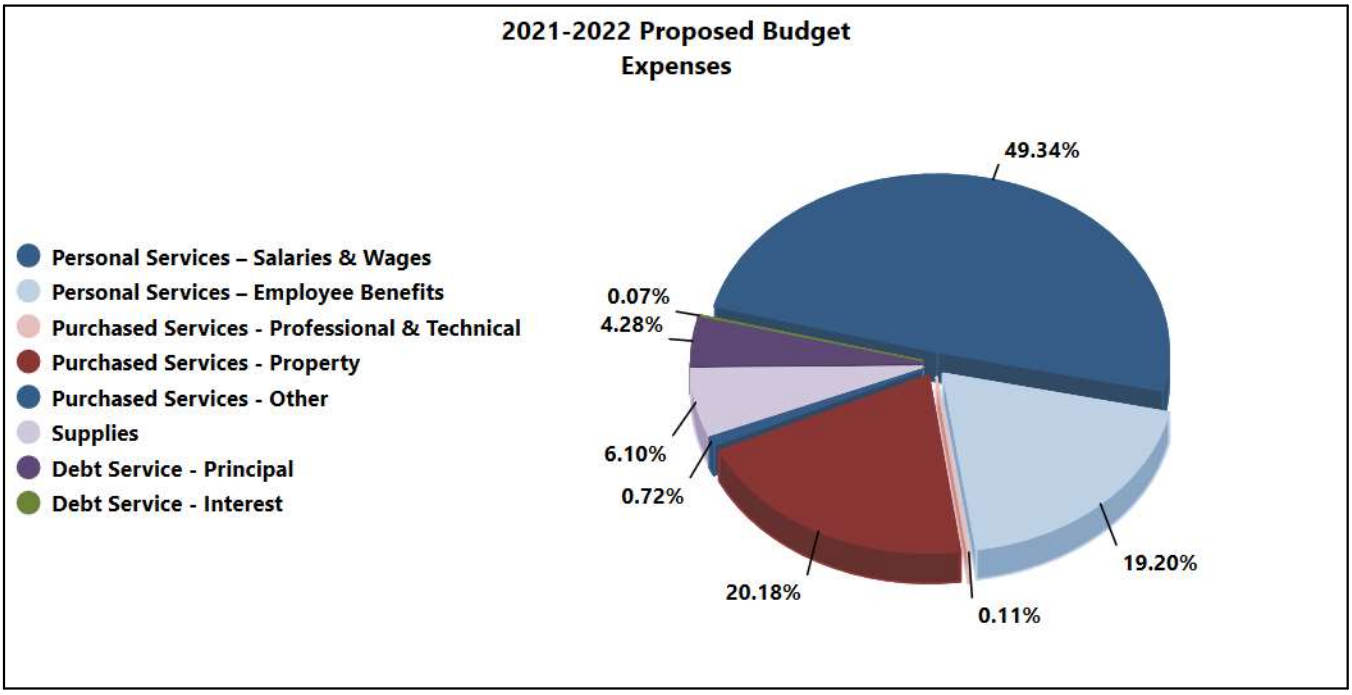
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ 38,367	$ 38,367	$ 38,367	$ 35,170	$ 38,367
Purchased Services - Other	100	100	100	100	100
Total Expenses	**$ 38,467**	**$ 38,467**	**$ 38,467**	**$ 35,270**	**$ 38,467**



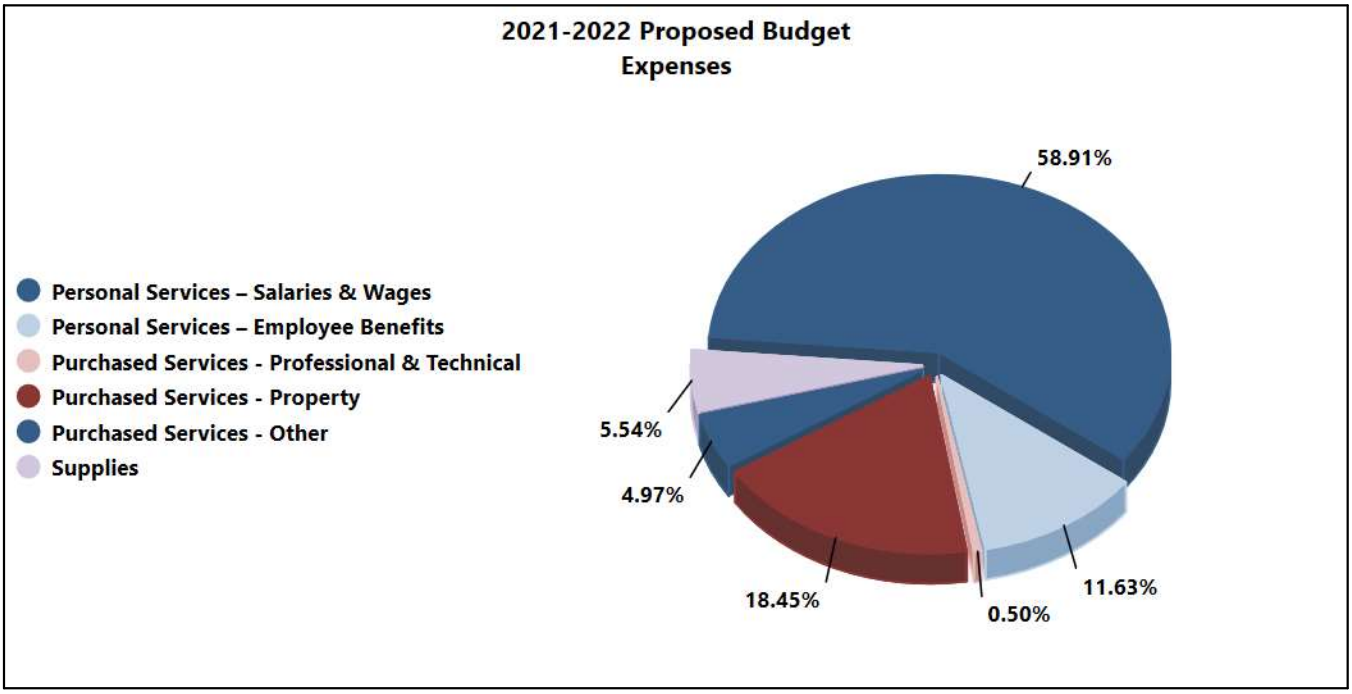
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 464,329	$ 369,350	$ 386,500	$ 422,753	$ 411,500
Personal Services – Employee Benefits	289,503	244,548	91,512	74,202	91,512
Purchased Services - Professional & Technical	5,125	3,944	8,920	7,190	4,920
Purchased Services - Property	335,688	289,539	309,251	251,211	322,100
Purchased Services - Other	17,192	23,173	11,025	5,773	15,025
Supplies	64,171	49,974	116,162	87,460	126,300
Capital Outlay - Property	3,729	44,329	5,000	-	5,000
Capital Outlay - Machinery & Equipmnet	-	214,237	2,000	20,660	-
Other Costs - Payments to Other Agencies	3,000	2,860	3,000	-	3,000
Other Costs - Contingencies	3,250	-	-	-	-
Debt Service - Principal	24,153	4,862	-	35,775	30,000
Debt Service - Interest	600	(240)	600	(1,270)	600
Total Expenses	**$ 1,210,740**	**$ 1,246,576**	**$ 933,970**	**$ 903,754**	**$ 1,009,957**



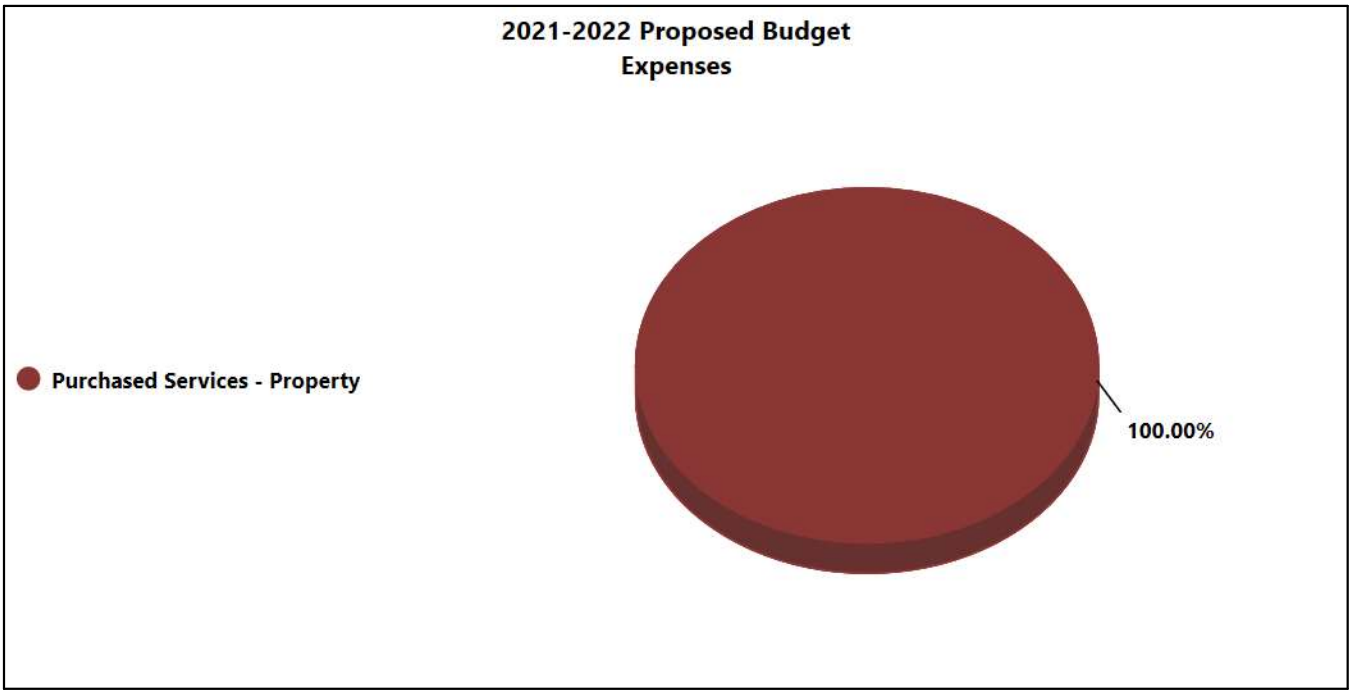
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 110,000	$ 90,649	$ 92,250	$ 88,139	$ 92,250
Personal Services – Employee Benefits	171,667	69,745	35,901	27,274	35,901
Purchased Services - Professional & Technical	200	-	200	-	200
Purchased Services - Property	27,725	22,268	37,725	58,526	37,725
Purchased Services - Other	1,703	1,033	1,350	1,082	1,350
Supplies	11,934	8,525	13,400	7,447	11,400
Debt Service - Principal	8,000	-	8,000	-	8,000
Debt Service - Interest	135	-	135	-	135
Total Expenses	**$ 331,364**	**$ 192,220**	**$ 188,961**	**$ 182,468**	**$ 186,961**



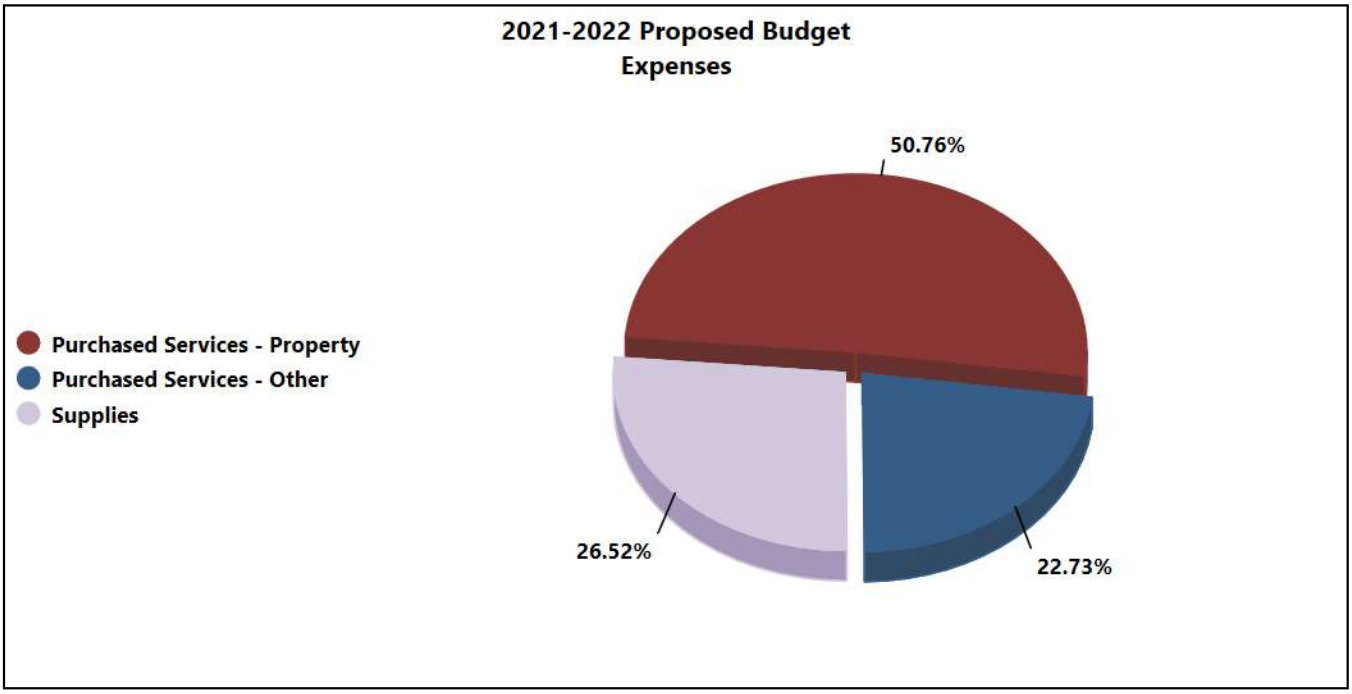
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 83,000	$ 78,753	$ 83,000	$ 74,761	$ 83,000
Personal Services – Employee Benefits	58,442	47,666	16,388	14,239	16,388
Purchased Services - Professional & Technical	690	70	700	-	700
Purchased Services - Property	15,500	1,768	26,000	24,893	26,000
Purchased Services - Other	7,286	7,821	7,000	1,300	7,000
Supplies	6,800	4,841	8,338	4,987	7,800
Capital Outlay - Machinery & Equipmnet	796	796	-	-	-
Total Expenses	**$ 172,514**	**$ 141,715**	**$ 141,426**	**$ 120,180**	**$ 140,888**



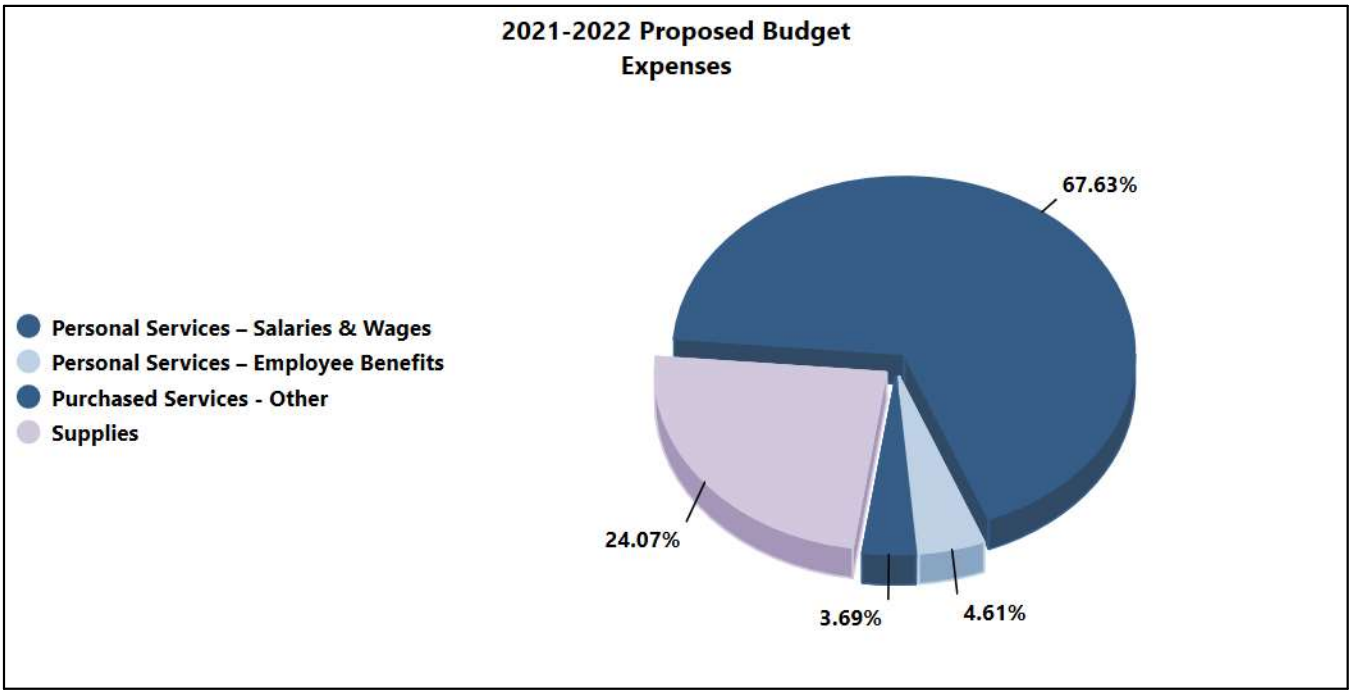
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 1,000	$ 64,680	$ 83,792	$ -	$ 74,736
Total Expenses	**$ 1,000**	**$ 64,680**	**$ 83,792**	**$ -**	**$ 74,736**



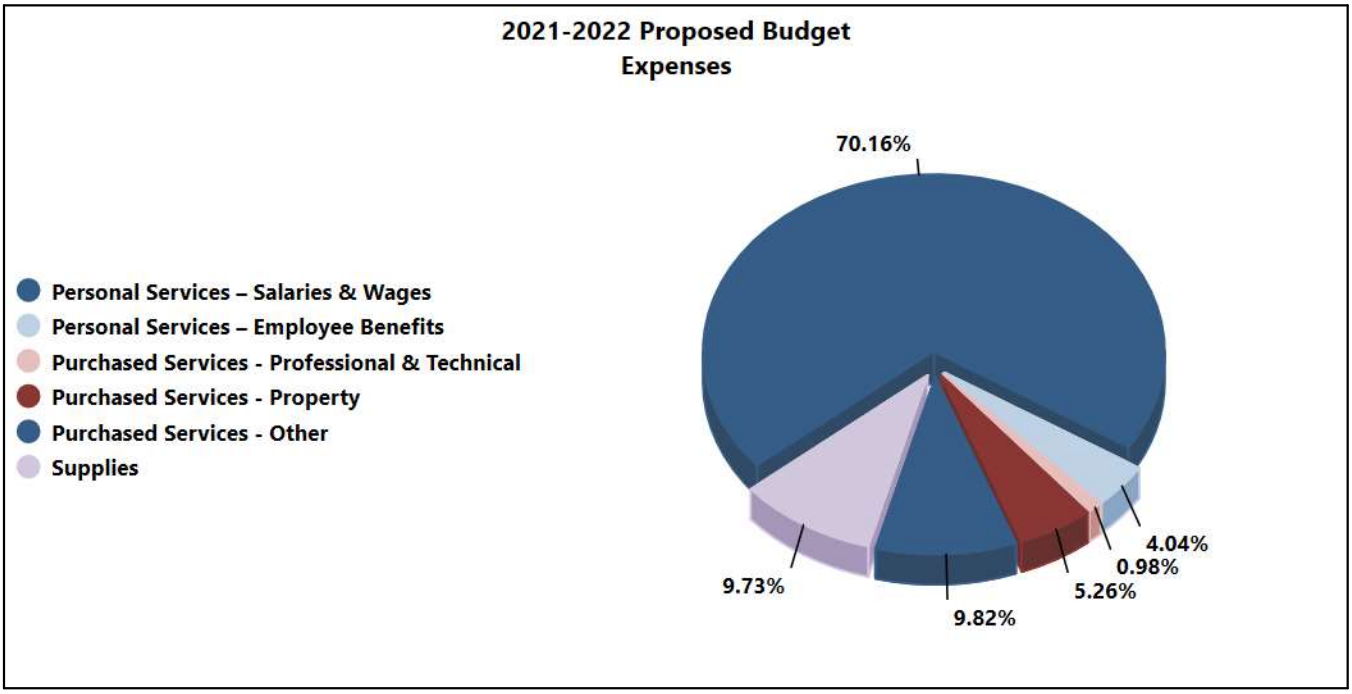
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 8,400	$ 1,991	$ 13,400	$ 8,324	$ 13,400
Purchased Services - Other	6,658	6,658	6,000	6,923	6,000
Supplies	5,000	-	7,000	177	7,000
Total Expenses	**$ 20,058**	**$ 8,649**	**$ 26,400**	**$ 15,424**	**$ 26,400**



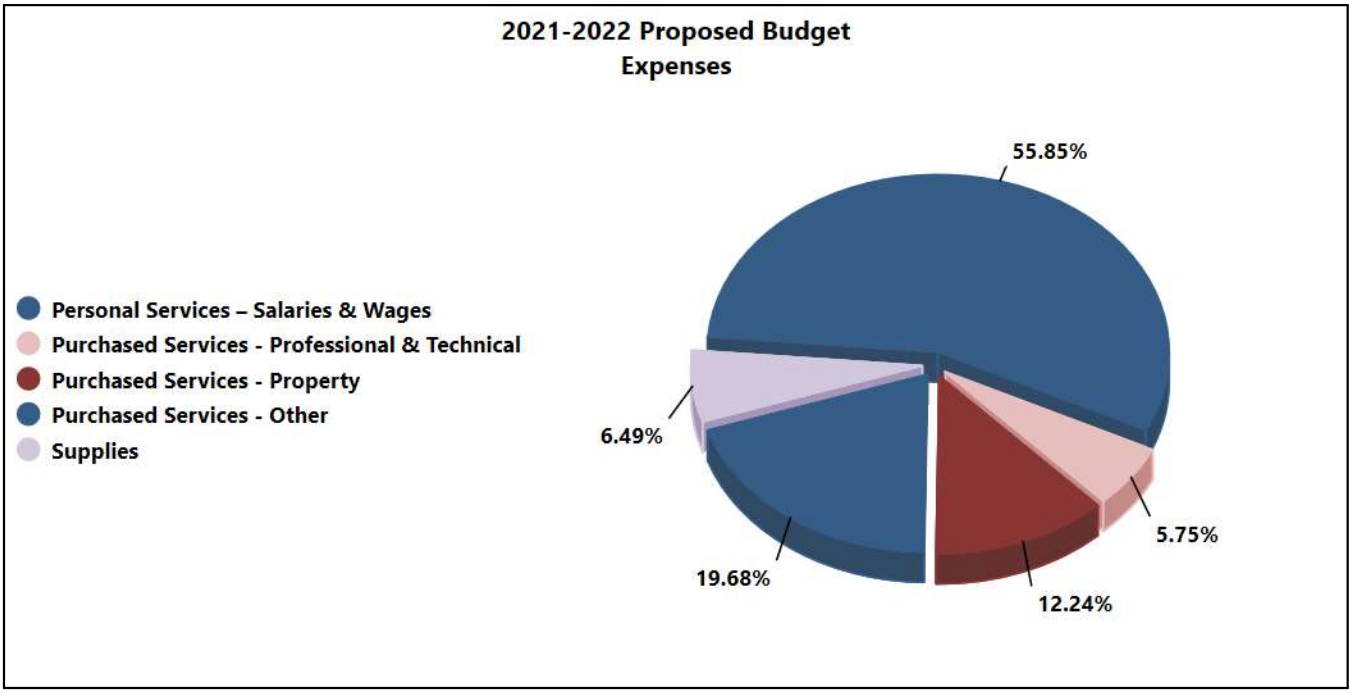
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 32,530	$ 35,885	$ 36,500	$ 33,847	$ 36,500
Personal Services – Employee Benefits	10,672	14,826	2,489	2,825	2,489
Purchased Services - Professional & Technical	-	1,512	-	36	-
Purchased Services - Other	1,990	1,864	1,990	2,428	1,990
Supplies	14,503	(9,292)	12,991	14,075	12,991
Total Expenses	**$ 59,695**	**$ 44,795**	**$ 53,970**	**$ 53,211**	**$ 53,970**



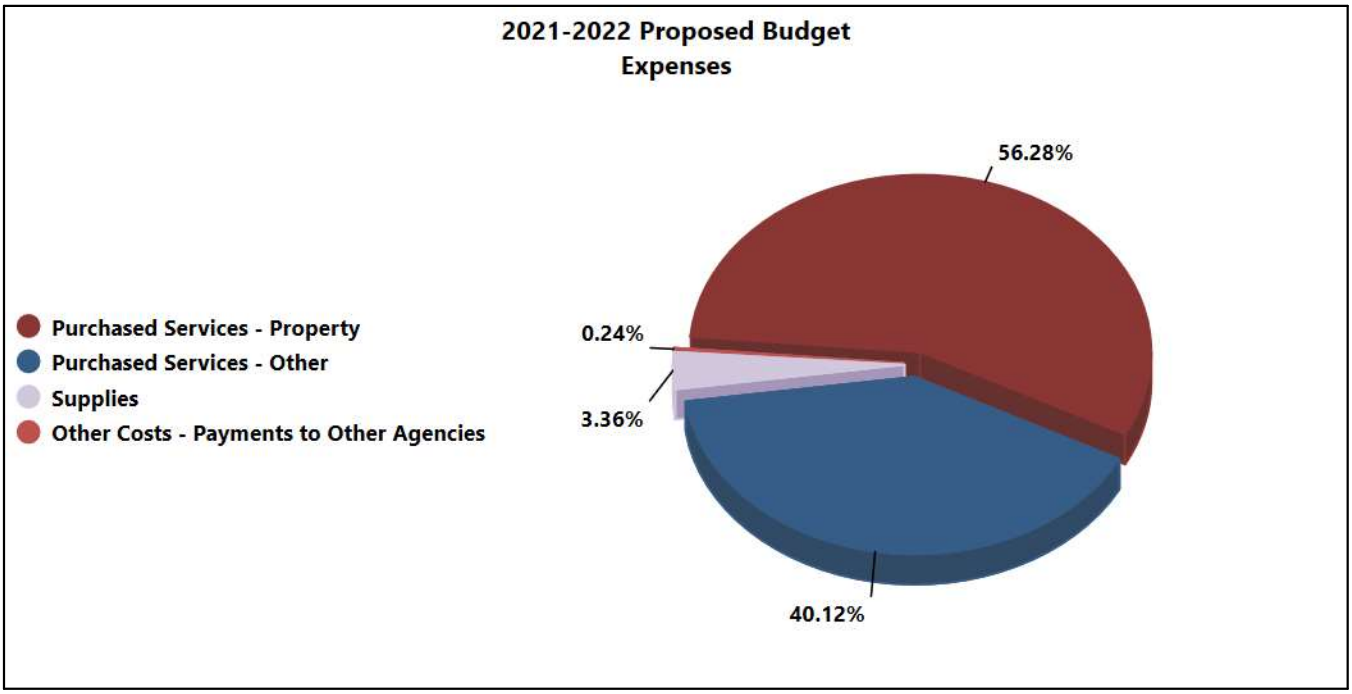
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 26,980	$ 28,841	$ 40,000	$ 3,249	$ 40,000
Personal Services – Employee Benefits	2,374	2,516	2,303	249	2,303
Purchased Services - Professional & Technical	560	29	560	-	560
Purchased Services - Property	3,000	766	3,000	2,124	3,000
Purchased Services - Other	5,832	6,431	5,600	2,102	5,600
Supplies	5,550	740	5,550	32	5,550
Capital Outlay - Property	307	440	-	371	-
Total Expenses	**$ 44,603**	**$ 39,763**	**$ 57,013**	**$ 8,127**	**$ 57,013**



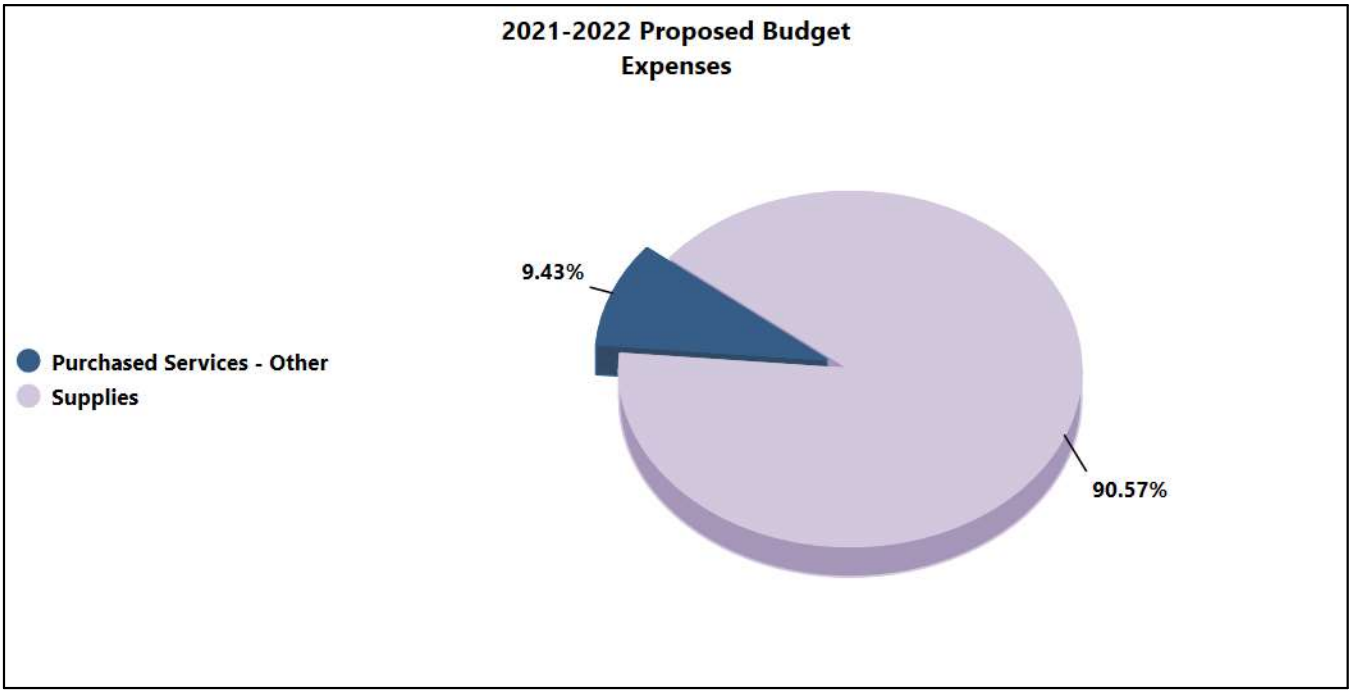
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 34,000	$ 34,357	$ 35,700	$ -	$ 34,000
Purchased Services - Professional & Technical	3,500	2,555	3,500	150	3,500
Purchased Services - Property	7,468	6,458	7,450	36,204	7,450
Purchased Services - Other	11,980	14,470	11,980	2,653	11,980
Supplies	5,927	3,260	5,650	2,221	3,950
Capital Outlay - Property	150	150	-	-	-
Total Expenses	**$ 63,025**	**$ 61,250**	**$ 64,280**	**$ 41,228**	**$ 60,880**



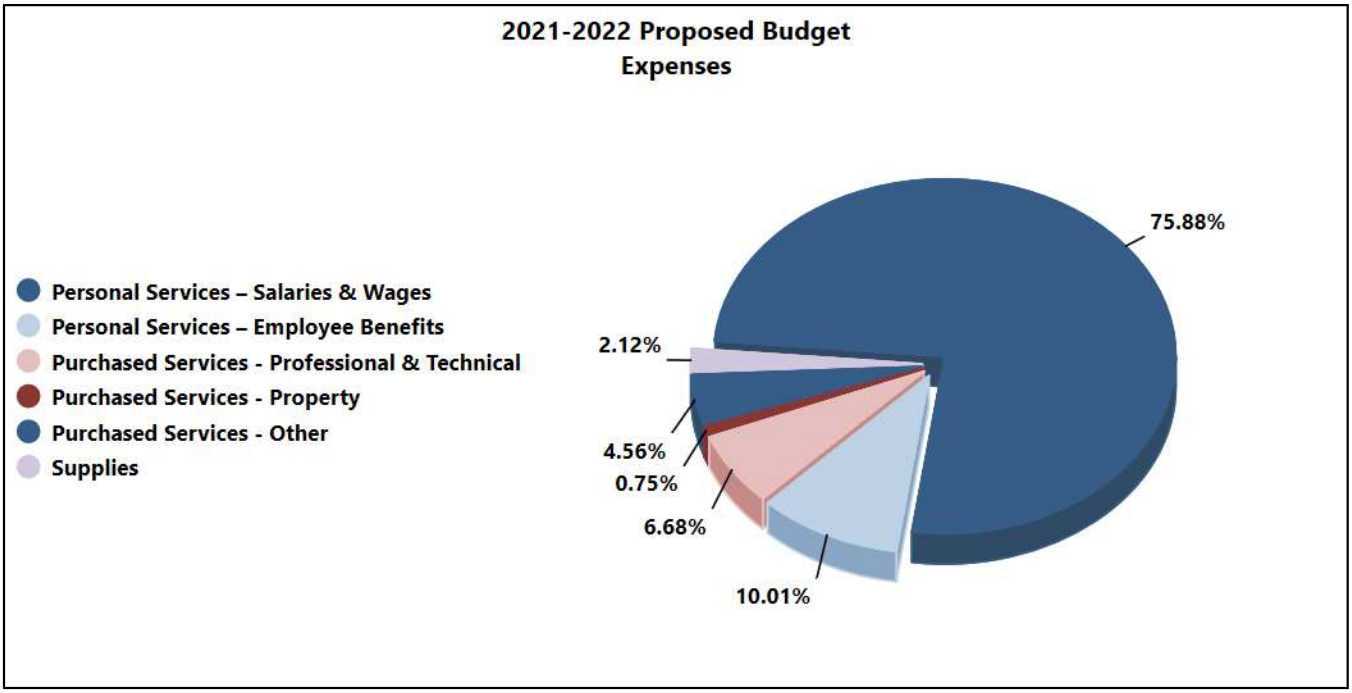
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 67,700	$ 11,058	$ 43,371	$ 3,924	$ 47,700
Purchased Services - Other	39,573	29,686	34,000	1,338	34,000
Supplies	4,850	2,354	7,179	2,364	2,850
Capital Outlay - Property	13,810	13,810	-	-	-
Other Costs - Payments to Other Agencies	200	-	200	-	200
Total Expenses	**$ 126,133**	**$ 56,908**	**$ 84,750**	**$ 7,626**	**$ 84,750**



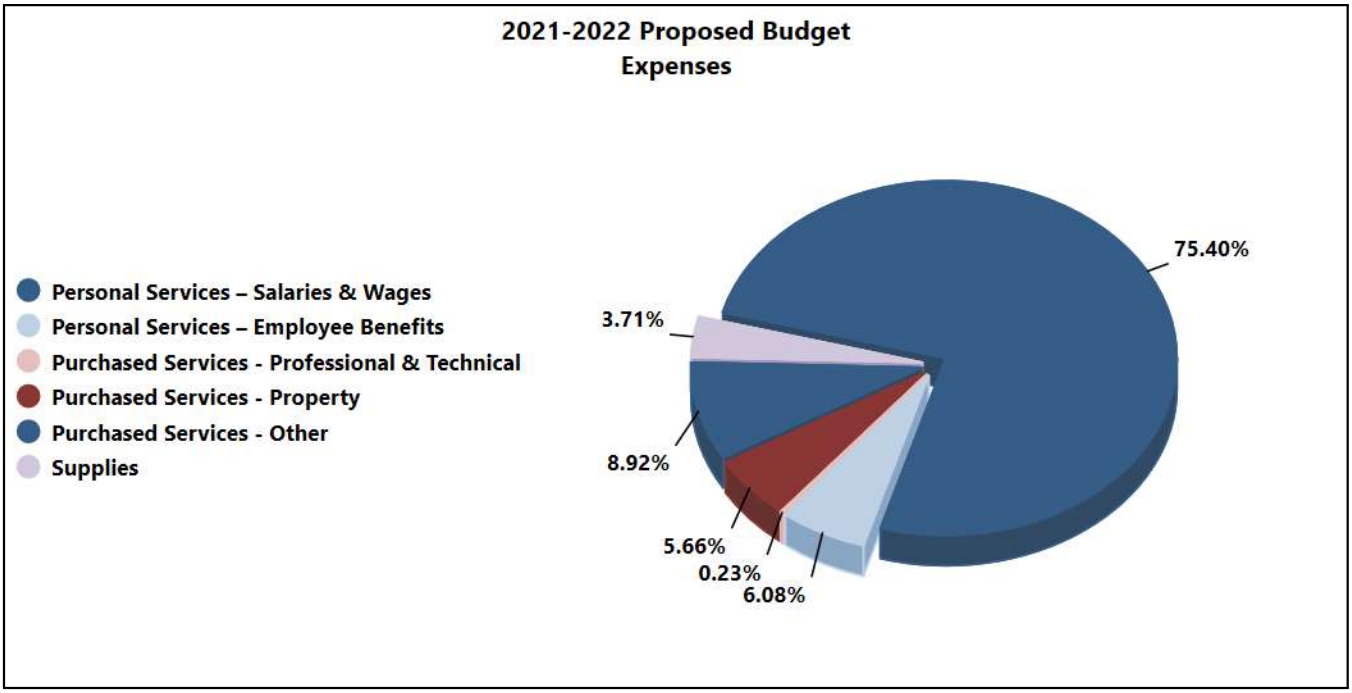
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ -	$ 2,000	$ -	$ 2,000
Supplies	18,500	15,585	10,700	5,231	19,200
Total Expenses	**$ 18,500**	**$ 15,585**	**$ 12,700**	**$ 5,231**	**$ 21,200**



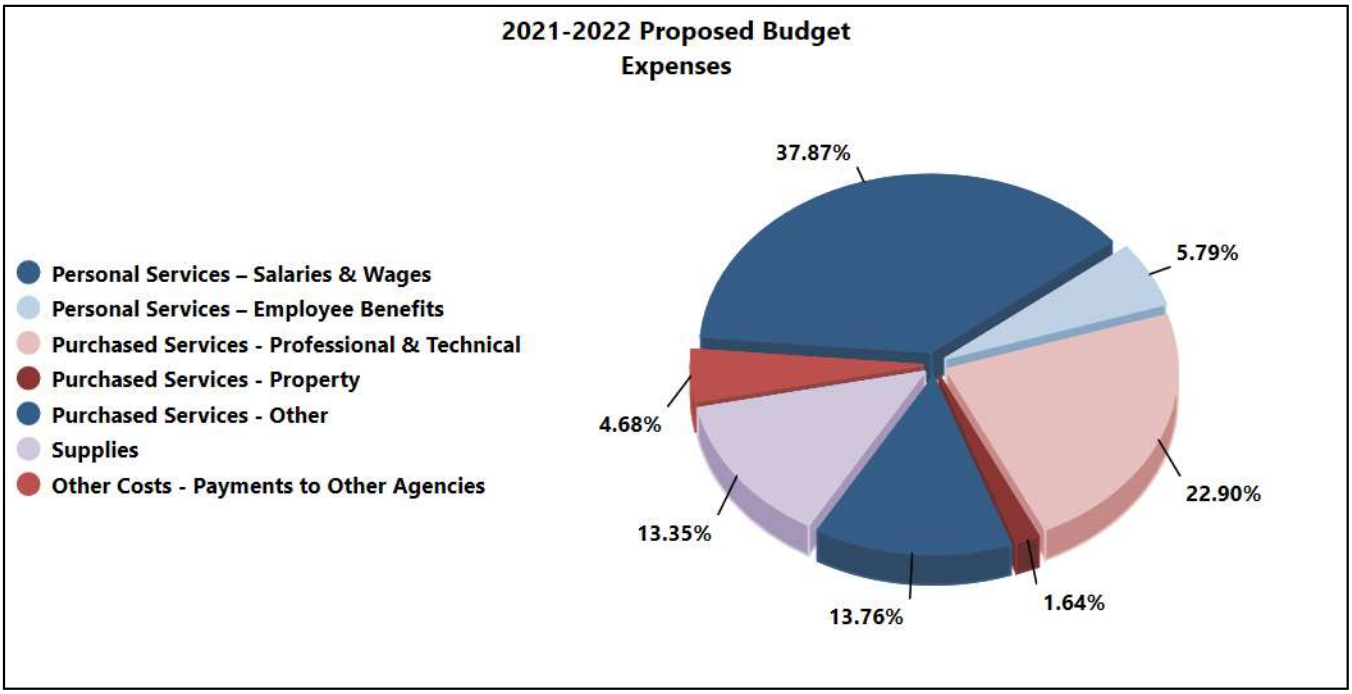
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 113,336	$ 95,701	$ 116,500	$ 81,778	$ 116,500
Personal Services – Employee Benefits	39,377	38,234	15,372	14,044	15,372
Purchased Services - Professional & Technical	16,344	16,119	10,260	3,283	10,260
Purchased Services - Property	1,150	674	2,850	2,342	1,150
Purchased Services - Other	7,000	3,330	7,000	3,881	7,000
Supplies	3,065	1,206	2,977	2,239	3,250
Total Expenses	**$ 180,272**	**$ 155,264**	**$ 154,959**	**$ 107,567**	**$ 153,532**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ -	$ -	$ 74,000	$ -	$ 60,000
Personal Services – Employee Benefits	14,065	-	4,840	-	4,840
Purchased Services - Professional & Technical	185	-	185	-	185
Purchased Services - Property	4,500	-	4,500	-	4,500
Purchased Services - Other	7,100	-	7,100	-	7,100
Supplies	2,950	120	1,250	-	2,950
Total Expenses	**$ 28,800**	**$ 120**	**$ 91,875**	**$ -**	**$ 79,575**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 46,820	$ 45,404	$ 48,500	$ 44,838	$ 48,500
Personal Services – Employee Benefits	27,435	23,064	7,419	7,020	7,419
Purchased Services - Professional & Technical	29,336	26,708	29,335	12,350	29,335
Purchased Services - Property	4,323	2,732	2,100	1,779	2,100
Purchased Services - Other	15,629	6,131	17,620	2,041	17,620
Supplies	32,096	18,159	21,694	32,709	17,100
Capital Outlay - Property	374	374	-	-	-
Capital Outlay - Machinery & Equipmnet	2,183	2,183	-	-	-
Other Costs - Payments to Other Agencies	6,000	6,000	6,000	6,119	6,000
Total Expenses	**$ 164,196**	**$ 130,755**	**$ 132,668**	**$ 106,856**	**$ 128,074**





Water-Sewer Fund

FY2022

Departments

505-4310

505-4344

505-4410

505-4444

505-4510

Description

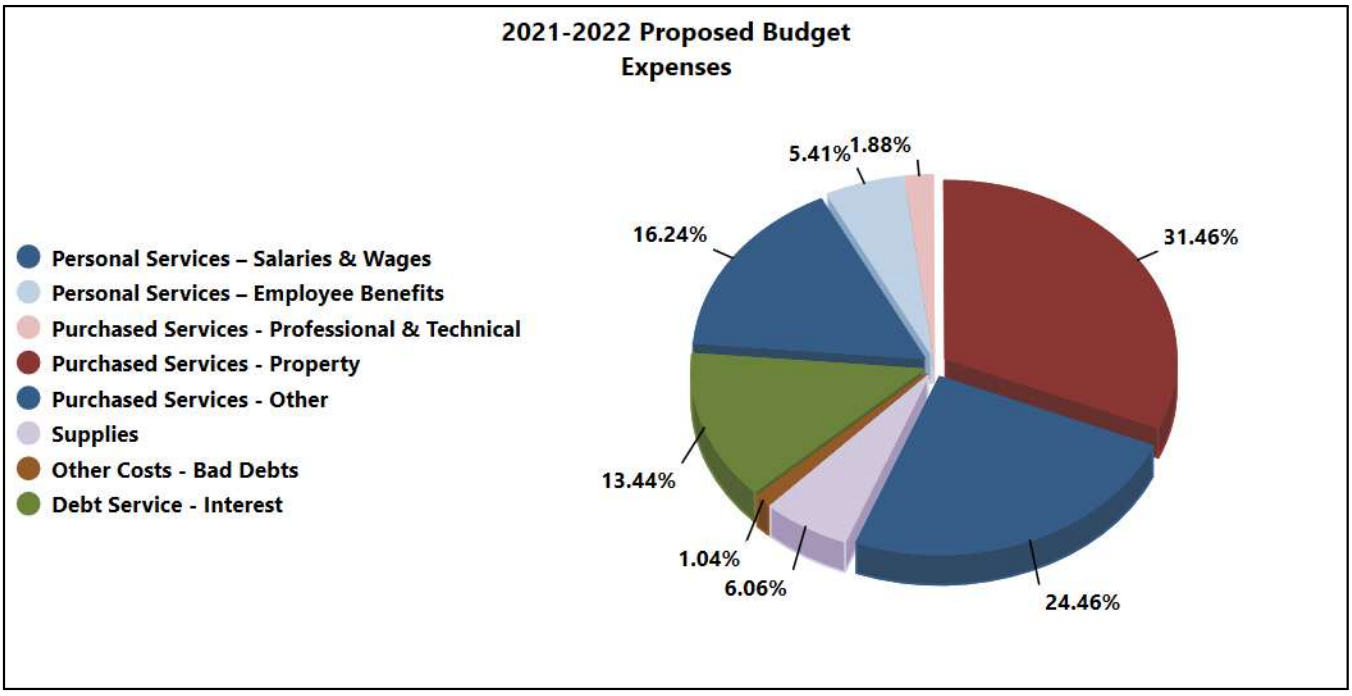
The Water Fund is an enterprise fund that generates revenue mostly through user fees. The Water Fund is responsible for delivering safe and pleasant drinking water to the citizens of Sylvester. This division is also responsible for water mains and the installation of new water meters. The Water Fund consists of the utilities administration, water-sewer operations, and various wells located in Sylvester.

The Sewer Fund is an enterprise fund that generates revenue mostly through user fees. The Sewer Fund is responsible for the treatment of the City's wastewater and disposal of sewage sludge in accordance with the Environmental Protection Division's guidelines. This Fund is also responsible for the maintenance of all water mains and the installation of new taps and sewer extensions. The Sewer Fund is comprised of operating, lift station, and financial departments.

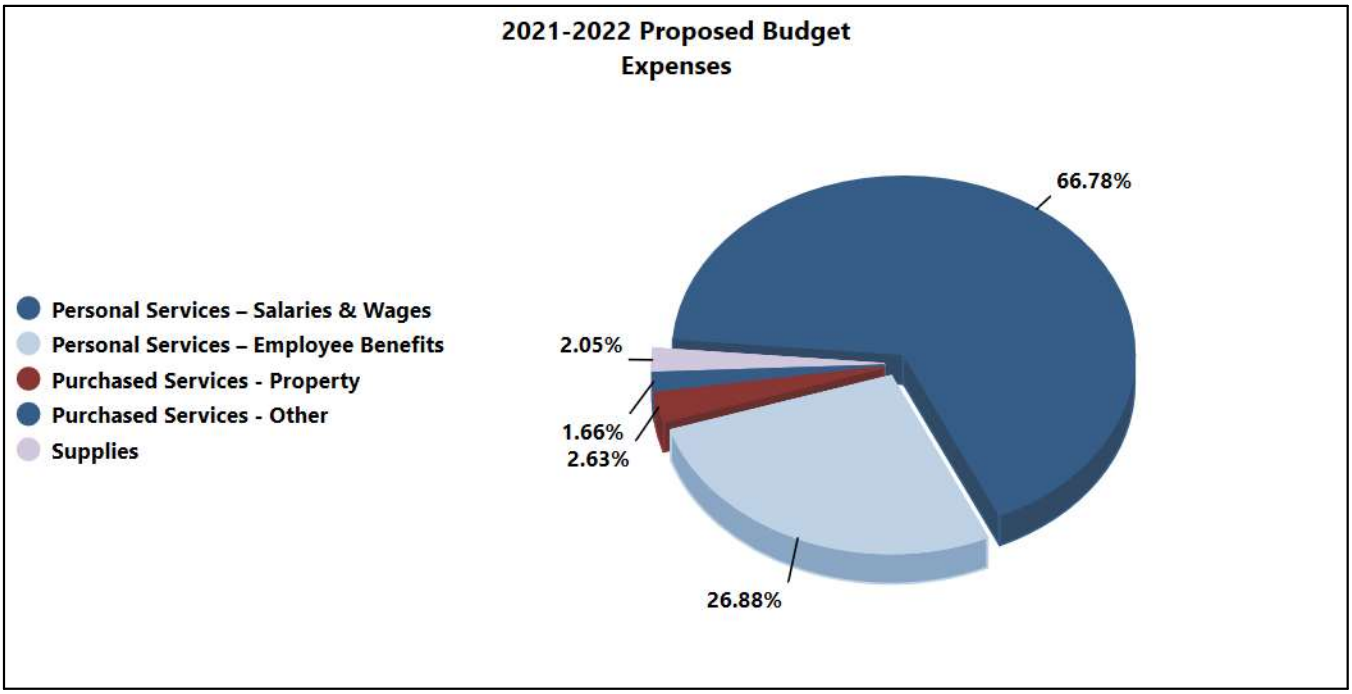
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Gefa 14-005 Dwsrf	$ -	$ 28,860	$ -	$ 176,434	$ -
Water Rev	924,645	935,872	924,645	850,294	969,323
Water S/C	3,065	2,440	3,065	2,200	3,065
Water Rev - City Use	25,588	20,872	25,588	2,740	25,588
Water Rev - Isabella	63,094	74,700	63,094	63,350	63,094
Sewer Rev	780,787	783,079	780,787	708,143	789,787
Sewer Taps	3,600	7,289	3,600	7,948	3,600
Plumbing Inspect Fee	900	200	900	-	900
Sewer Rev - City Use	25,896	19,360	25,896	2,018	25,896
Penalties	24,362	19,059	24,362	19,446	24,362
Other Revenues	27,000	-	27,000	-	36,000
Sewer Tap-Outside City	-	331	-	-	-
Bad Check Fee	300	-	300	(1,544)	300
Interest Income	2,000	378	2,000	54	2,000
Transfer - Gf	(333,754)	(189,631)	-	-	-
Transfer - Water	-	3,164	-	-	-
Transfer - Gf Water	-	(30,000)	-	-	-
Total Revenues	**1,547,483**	**1,675,973**	**1,881,237**	**1,831,083**	**1,943,915**
Expenses by Department					
Sanitation & Wastewater	-	-	58,396	(58,396)	-
Sewer Administration	735,233	732,496	784,366	675,549	767,663
Meter Readers/Customer Service (Sewer)	77,745	48,009	58,745	45,001	57,745
Water Administration	725,788	711,326	865,997	669,140	777,411
Meter Readers/Customer Service (Water)	57,205	(31,416)	46,921	47,509	46,921
Solid Waste & Recycling Administration	28,512	-	41,812	41,025	28,512
Total Expenses by Department	**1,624,483**	**1,460,415**	**1,856,237**	**1,419,828**	**1,678,252**
Surplus (Deficit)	**$ (77,000)**	**$ 215,558**	**$ 25,000**	**$ 411,255**	**$ 265,663**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Employee Benefits	$ -	$ -	$ 58,396	$ (58,396)	$ -
Total Expenses	**$ -**	**$ -**	**$ 58,396**	**$ (58,396)**	**$ -**

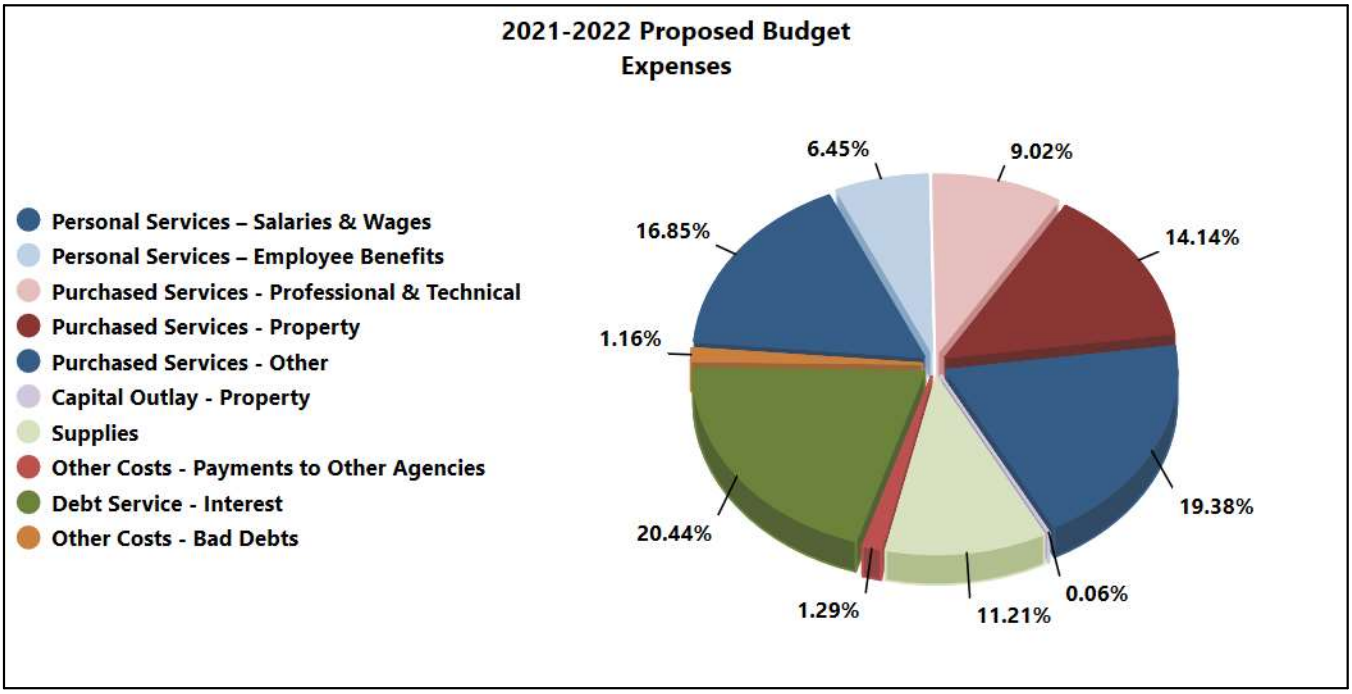
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 132,685	$ 77,989	$ 124,685	$ 88,124	$ 124,685
Personal Services – Employee Benefits	107,387	32,295	32,550	28,148	41,550
Purchased Services - Professional & Technical	61,430	56,149	14,430	59,237	14,430
Purchased Services - Property	119,500	158,852	241,500	310,319	241,500
Purchased Services - Other	168,433	175,822	187,800	33,274	187,800
Supplies	34,600	14,236	44,703	15,264	46,500
Capital Outlay - Property	-	-	-	23,439	-
Depreciation	-	182,425	-	-	-
Other Costs - Bad Debts	8,000	-	8,000	-	8,000
Debt Service - Interest	103,198	34,728	130,698	117,744	103,198
Total Expenses	**$ 735,233**	**$ 732,496**	**$ 784,366**	**$ 675,549**	**$ 767,663**



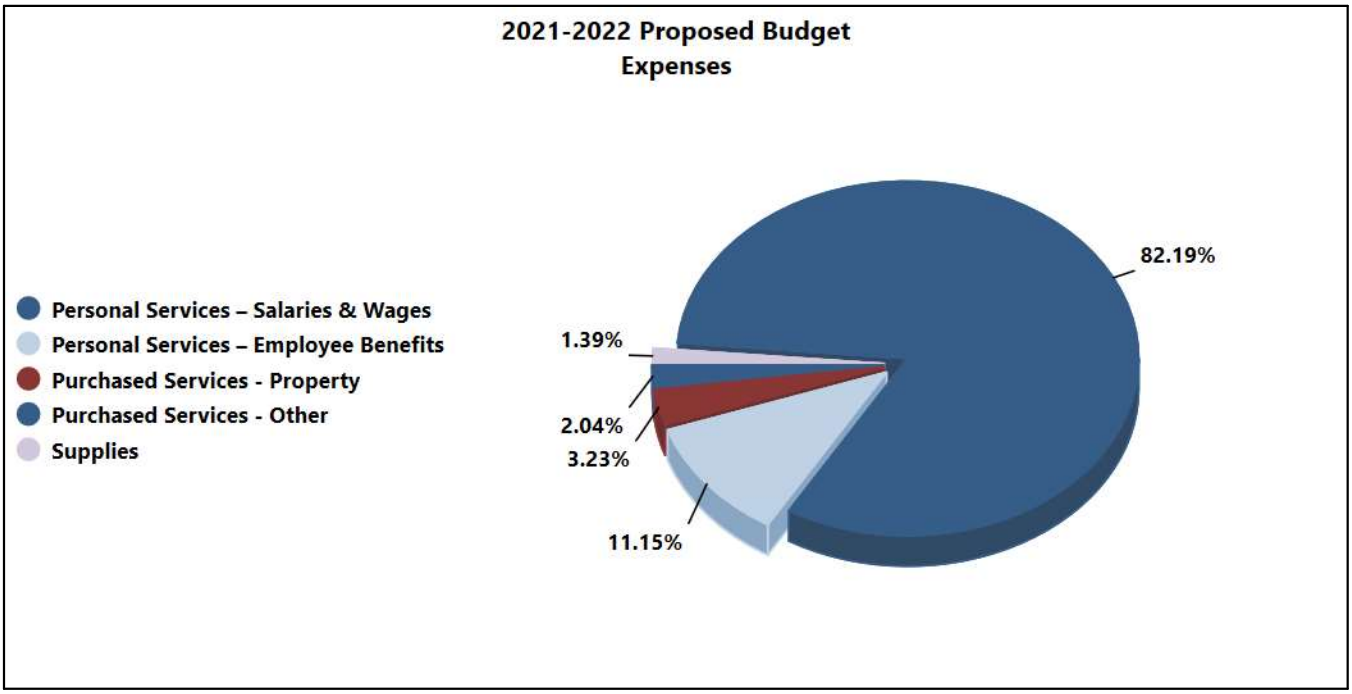
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 38,563	$ 34,986	$ 38,563	$ 37,013	$ 38,563
Personal Services – Employee Benefits	35,523	12,588	15,523	6,691	15,523
Purchased Services - Property	1,517	-	1,517	-	1,517
Purchased Services - Other	958	434	958	323	958
Supplies	1,184	-	2,184	974	1,184
Total Expenses	**$ 77,745**	**$ 48,008**	**$ 58,745**	**$ 45,001**	**$ 57,745**



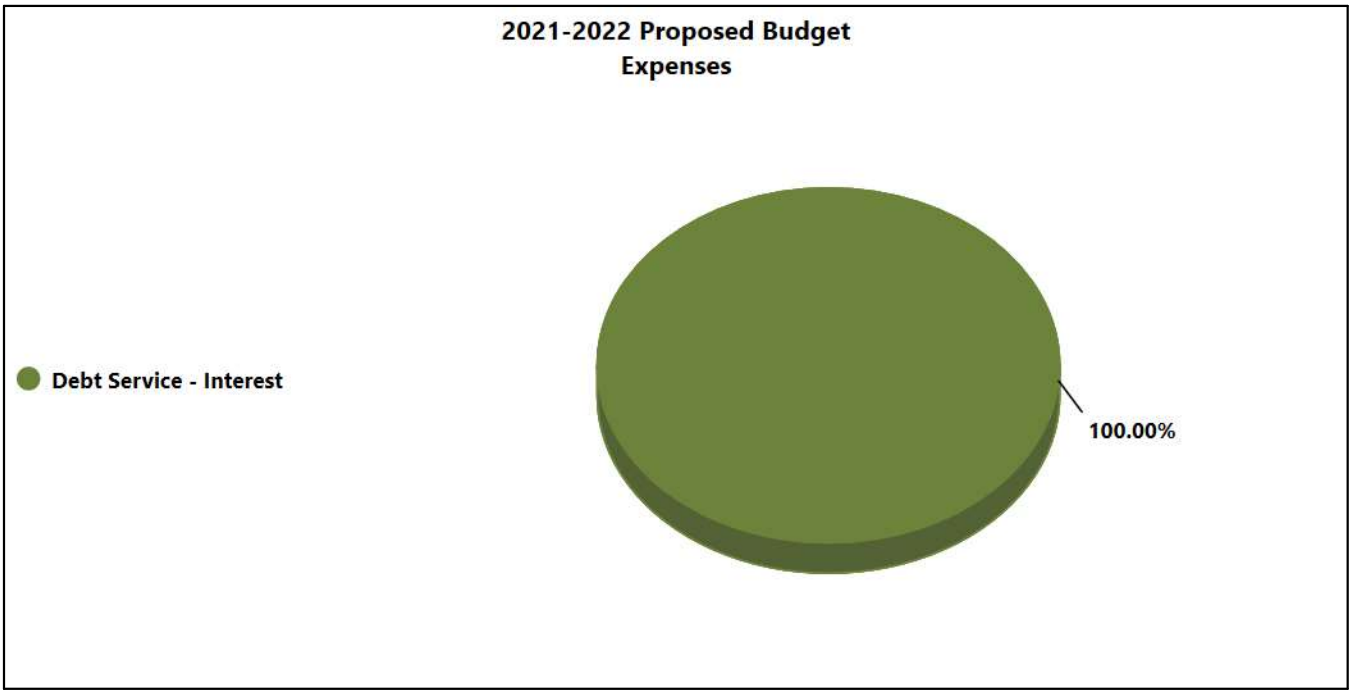
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 180,118	$ 113,444	$ 132,400	$ 132,442	$ 131,000
Personal Services – Employee Benefits	123,427	64,410	50,149	39,397	50,149
Purchased Services - Professional & Technical	17,600	20,333	70,100	16,262	70,100
Purchased Services - Property	39,900	21,982	109,900	125,230	109,900
Purchased Services - Other	122,561	136,349	162,075	54,504	150,700
Supplies	80,800	51,110	86,680	74,345	87,180
Capital Outlay - Property	-	54,185	(12,875)	48,110	500
Depreciation	-	182,425	-	-	-
Other Costs - Payments to Other Agencies	10,000	9,000	40,686	-	10,000
Other Costs - Bad Debts	6,500	-	9,000	-	9,000
Debt Service - Interest	144,882	58,087	217,882	178,852	158,882
Total Expenses	**$ 725,788**	**$ 711,325**	**$ 865,997**	**$ 669,142**	**$ 777,411**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 38,563	$ 31,547	$ 38,563	$ 39,327	$ 38,563
Personal Services – Employee Benefits	15,517	(64,366)	5,233	6,953	5,233
Purchased Services - Property	1,517	-	1,517	-	1,517
Purchased Services - Other	958	451	958	323	958
Supplies	650	952	650	906	650
Total Expenses	**$ 57,205**	**$ (31,416)**	**$ 46,921**	**$ 47,509**	**$ 46,921**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Debt Service - Interest	$ 28,512	$ -	$ 41,812	$ 41,025	$ 28,512
Total Expenses	**$ 28,512**	**$ -**	**$ 41,812**	**$ 41,025**	**$ 28,512**





Gas Fund

FY2022

Departments

515-4700-Gas Administration

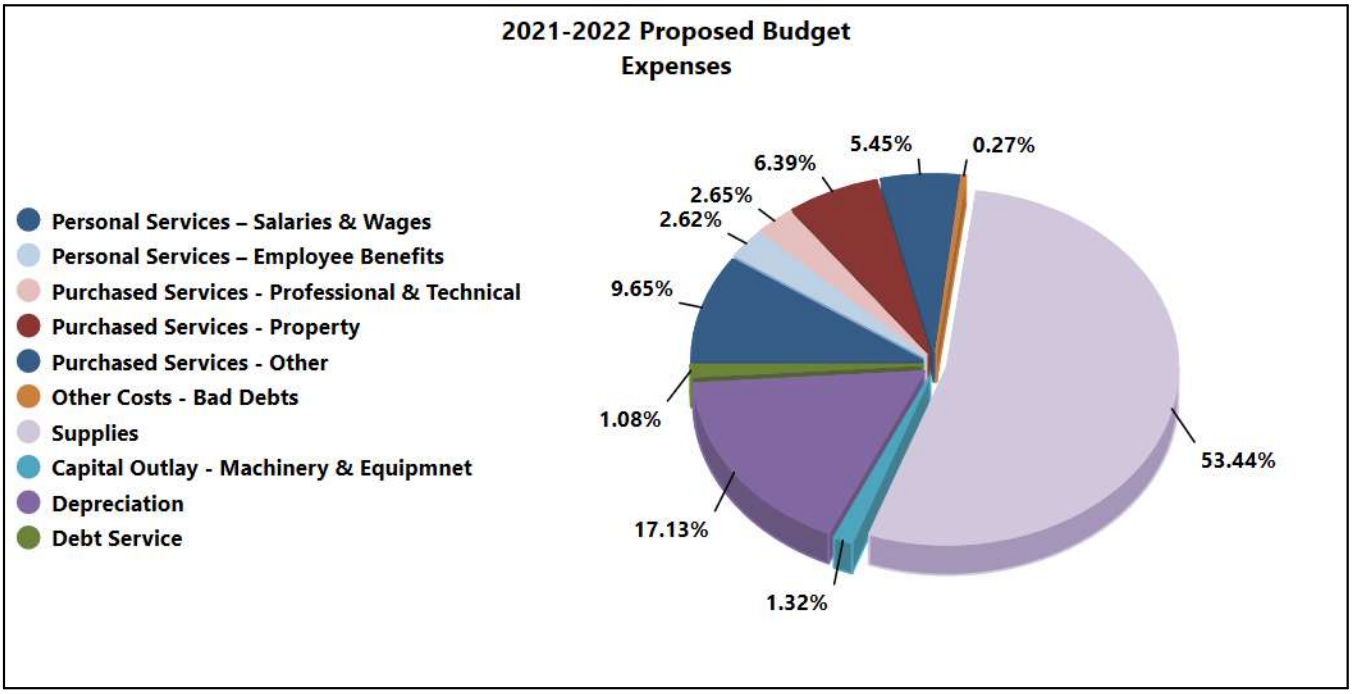
515-4714-Meter Reader/Customer Service(Gas)

Description

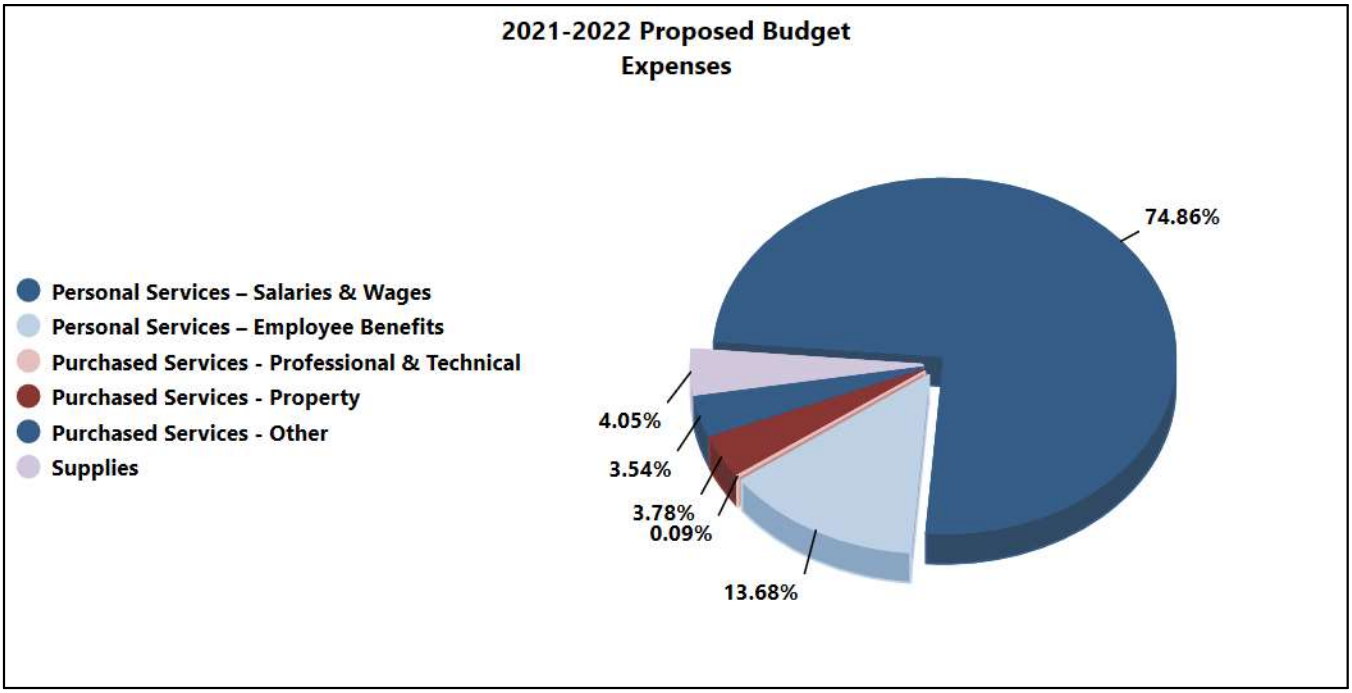
The Gas Fund is an enterprise fund that generates revenue mostly through user fees. The Gas Fund is responsible for operating and maintaining the City's natural gas system and delivering natural gas to all customers. This Fund meets all requirements of the Georgia Public Service Commission. The Gas Fund consists of operating, administration, peak shaving, and financial departments.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Gas - Res	$ 268,818	$ 207,501	$ 270,000	$ 233,188	$ 270,000
Gas - City Use	6,119	4,759	6,119	(21)	6,119
Gas - Com	287,146	318,687	287,146	198,103	287,146
Gas - Ind	300,000	240,370	300,000	101,698	250,000
Gas - Agri	110,000	51,516	110,000	47,298	110,000
Gas Taps	12,000	400	12,000	500	12,000
Gas S/C	1,380	1,220	1,380	1,000	1,380
Penalties	10,505	5,075	10,505	3,982	10,505
Other Revenue	50,460	8,582	50,460	47,536	50,460
Bad Check Fee	-	200	-	222	-
Interest Income	100	55	100	16	100
Transfer - Gf	(93,321)	(35,668)	(156,263)	-	-
Total Revenues	**953,207**	**802,697**	**891,447**	**633,522**	**997,710**
Expenses by Department					
Electrical Administration	-	-	(1,000)	-	-
Gas Administration	795,338	667,077	806,869	537,149	912,132
Meter Readers/Customer Service (Gas)	157,869	89,012	85,578	93,637	85,578
Total Expenses by Department	**953,207**	**756,089**	**891,447**	**630,786**	**997,710**
Surplus (Deficit)	**$ -**	**$ 46,608**	**$ -**	**$ 2,736**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 109,693	$ 105,010	$ 88,000	$ 92,657	$ 88,000
Personal Services – Employee Benefits	114,885	65,797	23,918	21,025	23,918
Purchased Services - Professional & Technical	24,200	18,522	25,200	21,441	24,200
Purchased Services - Property	17,200	12,734	58,300	26,935	58,300
Purchased Services - Other	47,736	37,634	49,736	39,326	49,736
Supplies	467,309	413,402	537,400	305,760	487,400
Capital Outlay - Machinery & Equipmnet	-	240	12,000	22,000	12,000
Depreciation	-	21,078	-	-	156,263
Other Costs - Bad Debts	4,500	-	2,500	153	2,500
Debt Service - Principal	9,208	(7,340)	9,208	7,851	9,208
Debt Service - Interest	607	-	607	-	607
Total Expenses	**$ 795,338**	**$ 667,077**	**$ 806,869**	**$ 537,148**	**$ 912,132**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 75,789	$ 59,120	$ 64,066	$ 78,557	$ 64,066
Personal Services – Employee Benefits	72,275	29,517	11,707	13,657	11,707
Purchased Services - Professional & Technical	74	-	74	-	74
Purchased Services - Property	3,233	-	3,233	-	3,233
Purchased Services - Other	3,031	376	3,031	-	3,031
Supplies	3,467	-	3,467	1,423	3,467
Total Expenses	**$ 157,869**	**$ 89,013**	**$ 85,578**	**$ 93,637**	**$ 85,578**





Electric Fund

FY2022

Departments

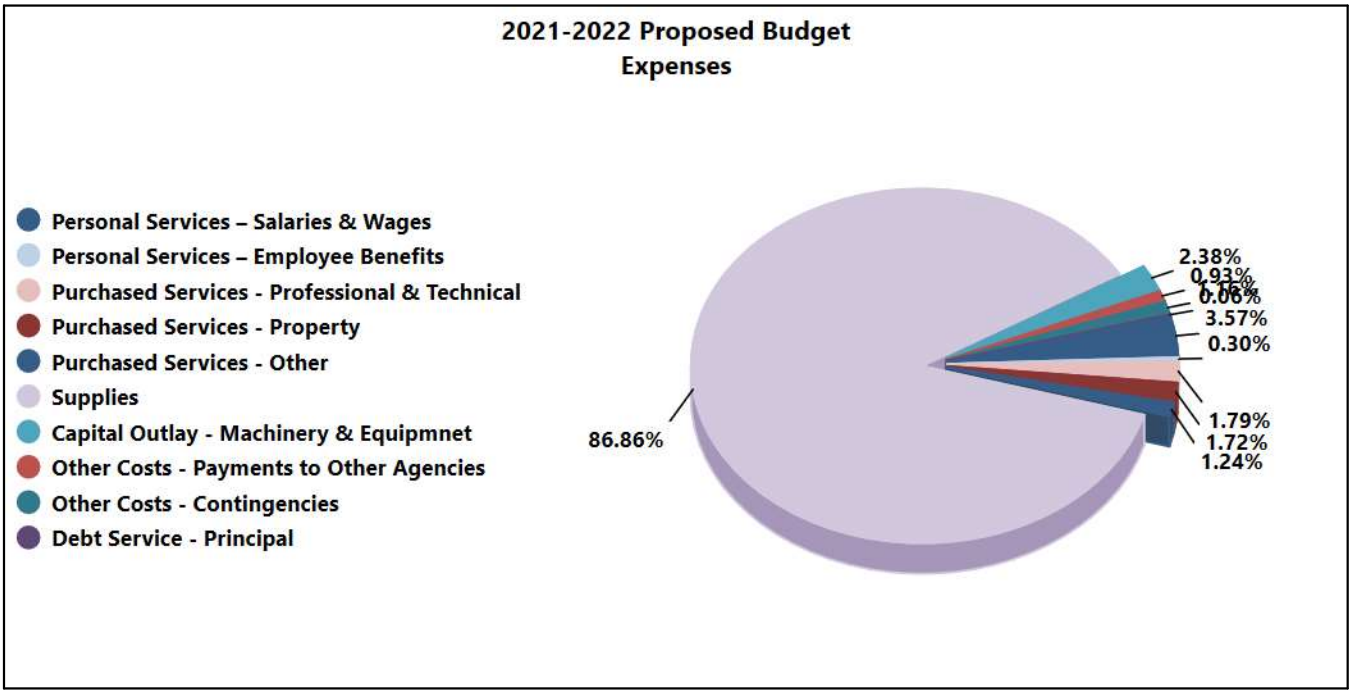
4600-Electrical Administration
4614-Meter readers/Customer Service

Description

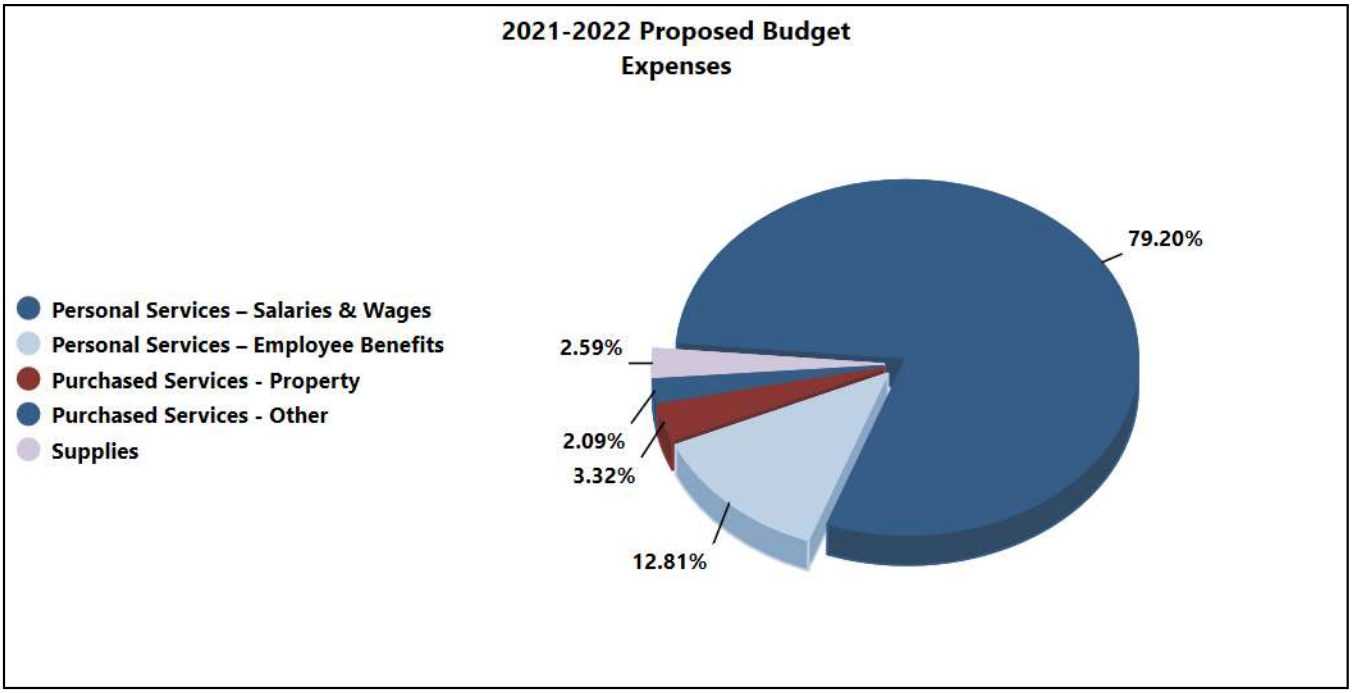
The Electrical Fund is an enterprise fund that generates revenue mostly through user fees. The Electrical Fund is responsible for delivering Electric power to the citizens of Sylvester. This division is also responsible for the installation of new service entrance meters. The Electric Fund consists of the utilities administration, electrical operations, located in Sylvester.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Elect - Res	$ 4,445,248	$ 4,481,345	$ 4,578,605	$ 4,287,216	$ 4,578,605
Elect Rev - City Use	319,369	336,980	319,369	297,666	319,369
Elect - Com	3,287,962	3,299,068	3,485,240	2,935,492	3,485,240
Dusk To Dawn Lights	232,394	245,817	232,394	246,284	232,394
Elect - Ind	3,141,118	3,064,355	2,667,057	2,191,765	3,141,118
Light S/C	12,250	10,950	12,250	10,848	12,250
Penalties	80,960	65,404	80,960	69,490	80,960
Other Revenues	2,580	44,974	2,580	152,321	-
Elect Inspect Fee	2,522	1,730	2,522	3,469	2,522
Cut-Off Fees	18,660	11,220	18,660	13,185	18,660
Bad Check Fee	1,200	1,127	1,200	2,356	1,200
Interest Income	4,130	461	4,130	60	4,130
Interest - Cd Savings	-	2	-	-	-
Pole Rental	133,739	110,819	133,739	45,071	133,739
Other (Miscellanoeus Rev)	-	(2,627)	(160,000)	(396)	160,000
Vendors Comp Sales Tax	3,205	3,021	3,205	(4,810)	3,205
Merchant Service Fee	4,855	4,683	4,855	6,014	4,855
Pole Attachment Fees	173,800	32,400	173,800	34,664	173,800
Bad Debt Recovery	73,881	6,578	143,302	3,530	143,302
Transfer - Gf	(6,357,932)	(1,686,068)	(3,484,932)	-	(3,484,932)
Transfer - Meag Trust Fund	-	(1,700,000)	-	-	-
Transfer - Economic Development	-	(100,000)	-	-	-
Total Revenues	**5,579,941**	**8,232,239**	**8,218,936**	**10,294,225**	**9,010,417**
Expenses by Department					
Electrical Administration	8,350,888	8,447,184	8,703,857	6,608,340	8,616,875
Meter Readers/Customer Service (Electric)	112,053	27,759	91,485	96,996	91,485
Total Expenses by Department	**8,462,941**	**8,474,943**	**8,795,342**	**6,705,336**	**8,708,360**
Surplus (Deficit)	**$ (2,883,000)**	**$ (242,704)**	**$ (576,406)**	**$ 3,588,889**	**$ 302,057**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 300,250	$ 353,664	$ 307,200	$ 363,916	$ 307,200
Personal Services – Employee Benefits	298,271	89,167	56,774	67,565	25,888
Purchased Services - Professional & Technical	154,269	146,626	297,769	235,178	154,269
Purchased Services - Property	143,000	128,710	173,300	161,971	148,000
Purchased Services - Other	97,813	85,991	116,813	182,393	106,813
Supplies	7,158,750	7,500,247	7,406,466	5,595,848	7,484,601
Capital Outlay - Machinery & Equipmnet	113,500	34,697	260,500	1,470	205,069
Depreciation	-	107,979	-	-	-
Other Costs - Payments to Other Agencies	-	25	50,000	-	80,000
Other Costs - Bad Debts	80,000	61	-	-	-
Other Costs - Contingencies	-	-	30,017	-	100,017
Debt Service - Principal	5,035	17	5,018	-	5,018
Total Expenses	**$ 8,350,888**	**$ 8,447,184**	**$ 8,703,857**	**$ 6,608,341**	**$ 8,616,875**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 72,456	$ 63,196	$ 72,456	$ 78,653	$ 72,456
Personal Services – Employee Benefits	32,283	(41,811)	11,715	14,076	11,715
Purchased Services - Professional & Technical	-	-	-	35	-
Purchased Services - Property	3,033	34	3,033	-	3,033
Purchased Services - Other	1,914	401	1,914	323	1,914
Supplies	2,367	5,937	2,367	3,908	2,367
Total Expenses	**$ 112,053**	**$ 27,757**	**$ 91,485**	**$ 96,995**	**$ 91,485**





Telecom

FY2022

Departments

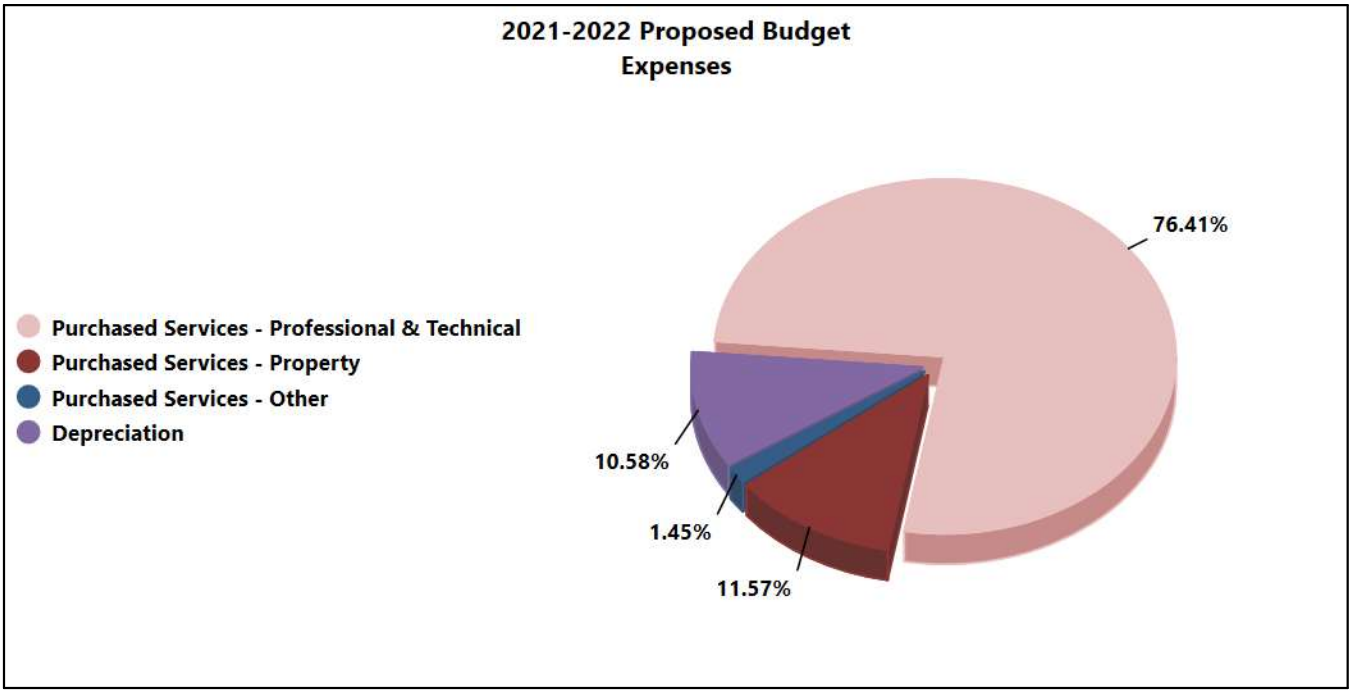
4750-Fiber Optic

Description

The Telecommunication department provides Fiber Optic Cable to Worth County schools.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Telecom Charges	$ 28,500	$ 18,368	$ 28,500	$ (12,805)	$ 28,500
Internet Rev	31,448	28,500	31,448	185,788	150,000
Internet - Dark Fiber	24,000	-	24,000	-	24,000
Installation Charges	5,000	-	5,000	-	5,000
Transfer - Gf	(21,948)	(10,000)	-	-	-
Total Revenues	**67,000**	**36,868**	**88,948**	**172,983**	**207,500**
Expenses by Department					
Telecom	67,000	55,997	88,948	87,602	207,500
Total Expenses by Department	**67,000**	**55,997**	**88,948**	**87,602**	**207,500**
Surplus (Deficit)	**$ -**	**$ (19,129)**	**$ -**	**$ 85,381**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ 40,000	$ 6,607	$ 40,000	$ 8,958	$ 158,552
Purchased Services - Property	24,000	34,634	24,000	31,099	24,000
Purchased Services - Other	3,000	5,441	3,000	4,591	3,000
Supplies	-	68	-	-	-
Capital Outlay - Property	-	-	-	42,954	-
Depreciation	-	9,247	21,948	-	21,948
Total Expenses	**$ 67,000**	**$ 55,997**	**$ 88,948**	**$ 87,602**	**$ 207,500**





Sanitation

FY2022

Departments

4510-Solid Waste & Collection Recycling Administration
4520-Solid Waste Collection
4530-Solid Waste Disposal
4560-Closure Post Closure

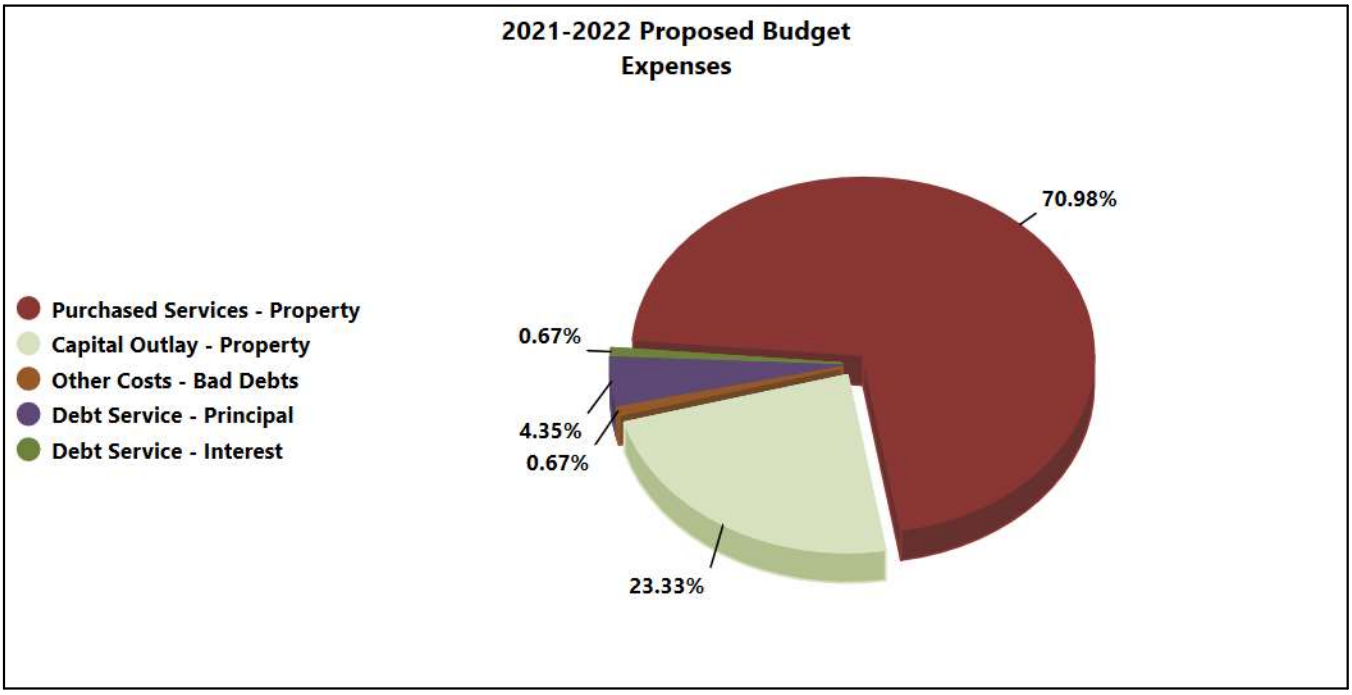
Description

The Solid Waster Collection and Disposal Fund (SWCD) is an enterprise fund that generates revenue mostly through user fees. The SWCD is responsible for properly disposing of solid waste and recyclables generated by both residential and commercial customers.

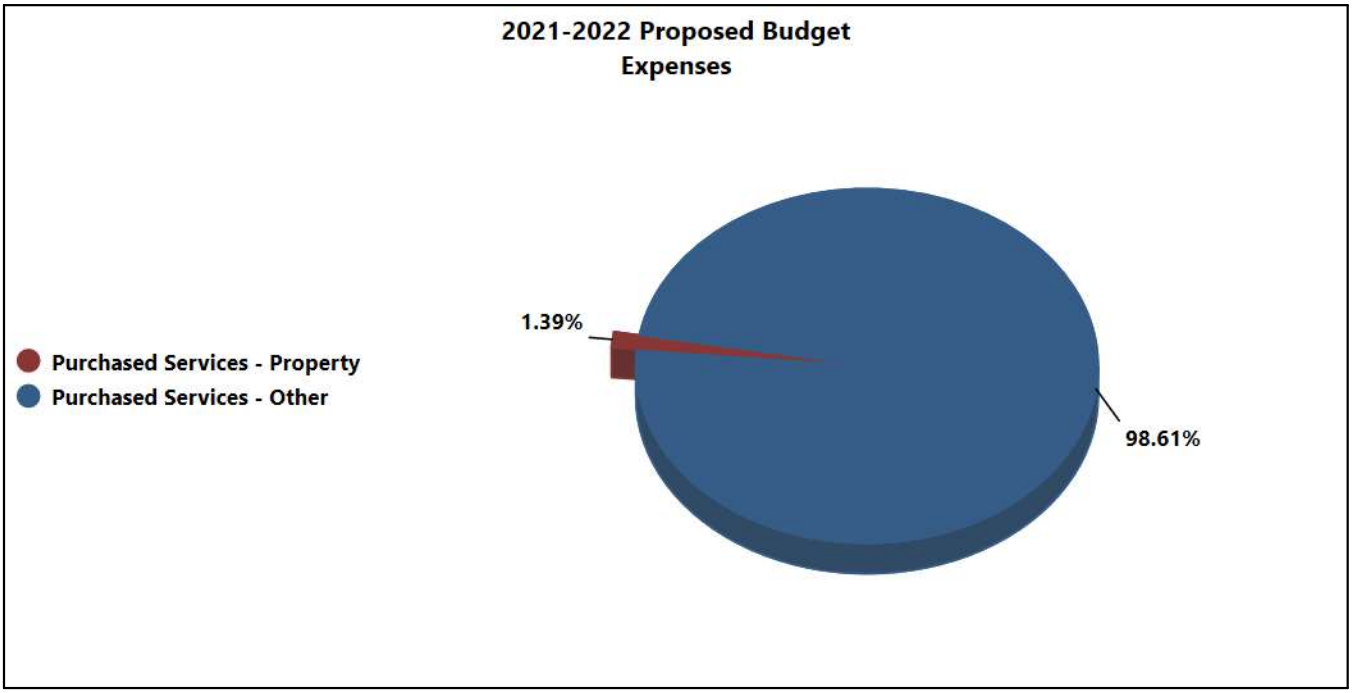
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Franchise Tax - Solid Waste	$ 12,850	$ 7,570	$ 12,850	$ 7,701	$ 12,850
Cust Refuse Collect Fee	675,653	689,401	675,653	617,593	675,653
Wclf Cust Collect Fee	132,445	137,349	132,445	121,407	132,445
Penalties	7,000	7,902	7,000	8,472	7,000
Bad Check Fee	-	-	-	39	-
Other (Miscellanoeus Rev)	2,000	-	2,000	(9)	2,000
Transfer - Gf	(135,085)	-	(135,085)	-	-
Total Revenues	**694,863**	**842,222**	**694,863**	**755,203**	**829,948**
Expenses by Department					
Solid Waste & Recycling Administration	-	186	-	-	-
Solid Waste Collection	444,907	642,799	444,907	512,136	579,992
Solid Waste Disposal	144,000	40,878	144,000	40,610	144,000
Closure & Post-Closure	105,956	-	105,956	-	105,956
Total Expenses by Department	**694,863**	**683,863**	**694,863**	**552,746**	**829,948**
Surplus (Deficit)	**$ -**	**$ 158,359**	**$ -**	**$ 202,457**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Supplies	$ -	$ 186	$ -	$ -	$ -
Total Expenses	**$ -**	**$ 186**	**$ -**	**$ -**	**$ -**

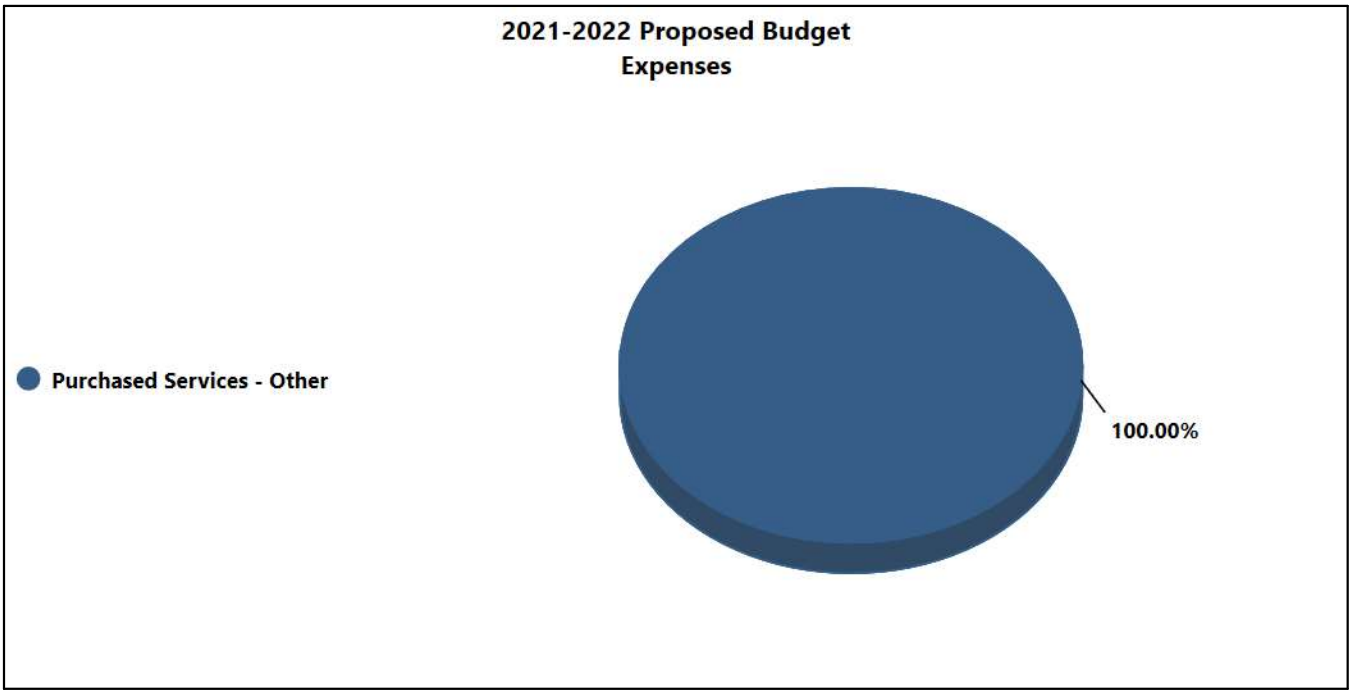
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 411,683	$ 515,162	$ 411,683	$ 400,147	$ 411,683
Purchased Services - Other	-	114,228	-	87,719	-
Supplies	200	-	-	-	-
Capital Outlay - Property	-	-	200	-	135,285
Depreciation	-	9,224	-	-	-
Other Costs - Bad Debts	3,900	-	3,900	-	3,900
Debt Service - Principal	25,214	-	25,214	24,270	25,214
Debt Service - Interest	3,910	4,185	3,910	-	3,910
Total Expenses	**$ 444,907**	**$ 642,799**	**$ 444,907**	**$ 512,136**	**$ 579,992**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 2,000	$ -	$ 2,000	$ -	$ 2,000
Purchased Services - Other	142,000	40,878	142,000	40,610	142,000
Total Expenses	**$ 144,000**	**$ 40,878**	**$ 144,000**	**$ 40,610**	**$ 144,000**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ 105,956	$ -	$ 105,956	$ -	$ 105,956
Total Expenses	**$ 105,956**	**$ -**	**$ 105,956**	**$ -**	**$ 105,956**





Airport

FY2022

Departments

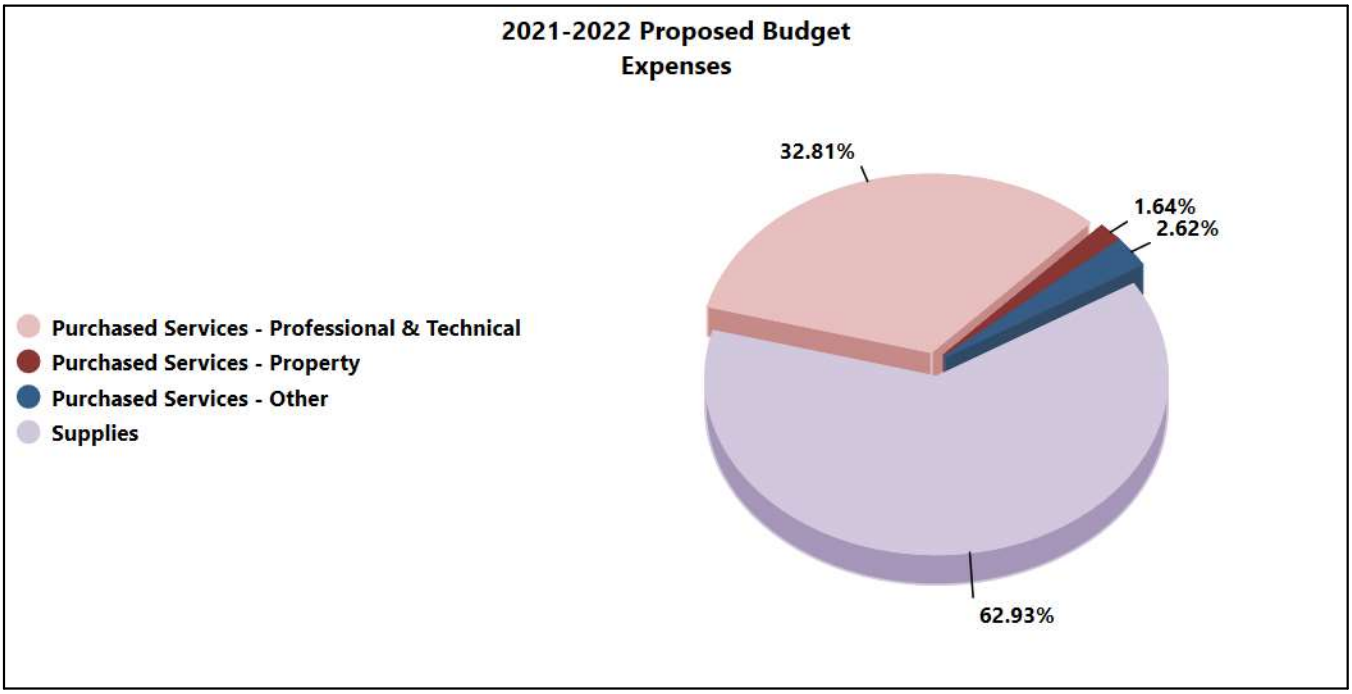
550-7563

Description

The Aviation Program has the responsibility of assuring that publicly owned airports in Georgia are safe, adequate, and well maintained. Georgia DOT serves two primary functions in providing airport aid: Airport Development and Aviation Planning.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Airport Other Revenue	$ -	$ 292,985	$ 300,000	$ 406,279	$ 300,000
Rents & Royalties	4,800	6,400	4,800	6,400	4,800
Transfer - Light	(2,800,000)	-	-	-	-
Transfer - Economic Development	-	100,000	-	-	-
Total Revenues	**(2,795,200)**	**399,385**	**304,800**	**412,679**	**304,800**
Expenses by Department					
Airport	4,800	6,244	304,800	427,507	304,800
Total Expenses by Department	**4,800**	**6,244**	**304,800**	**427,507**	**304,800**
Surplus (Deficit)	**$ (2,800,000)**	**$ 393,141**	**$ -**	**$ (14,828)**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ -	$ -	$ 100,000	$ 390,865	$ 100,000
Purchased Services - Property	1,509	1,063	5,000	31,205	5,000
Purchased Services - Other	3,291	5,167	8,000	5,061	8,000
Supplies	-	15	191,800	376	191,800
Total Expenses	**$ 4,800**	**$ 6,245**	**$ 304,800**	**$ 427,507**	**$ 304,800**





Economic Development

&

Assistance

FY2022

Departments

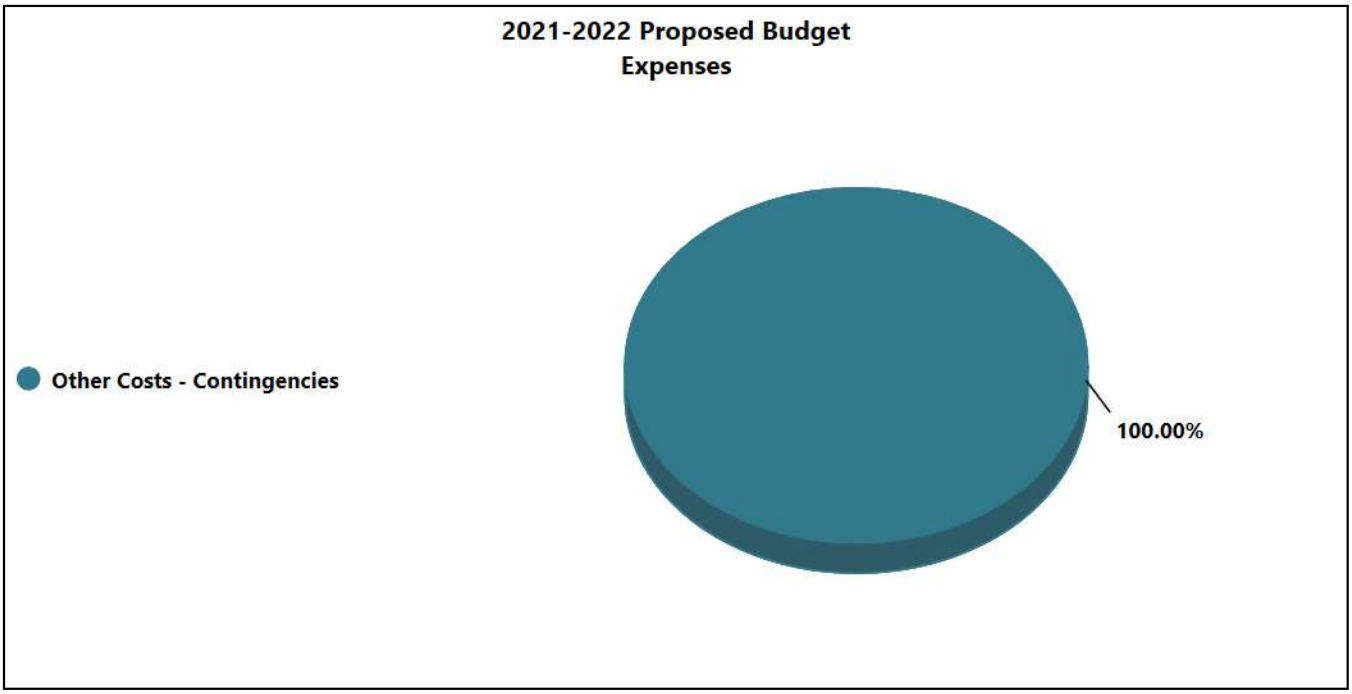
100-7500

Description

Economic Development role: place making and regions. It takes a region to provide the places, variety, resources and attributes to attract people. Attraction of people is attraction of new business and needs to be done at a multi-county regional level.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Interest Income	$ 1,200	$ 25	$ 1,200	$ 11	$ 1,200
Interest - Notes Rec	12,000	2,073	12,000	-	12,000
Expenses by Department					
Economic Revolving	13,200	-	13,200	-	13,200
Total Expenses by Department	**13,200**	**-**	**13,200**	**-**	**13,200**
Surplus (Deficit)	**$ -**	**$ 2,098**	**$ -**	**$ 11**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Other Costs - Contingencies	$ 13,200	$ -	$ 13,200	$ -	$ 13,200
Total Expenses	**$ 13,200**	**$ -**	**$ 13,200**	**$ -**	**$ 13,200**





SPLOST Funds

FY2022

Departments

230-542200

230-581300

230-582300

230-583300

230-583305

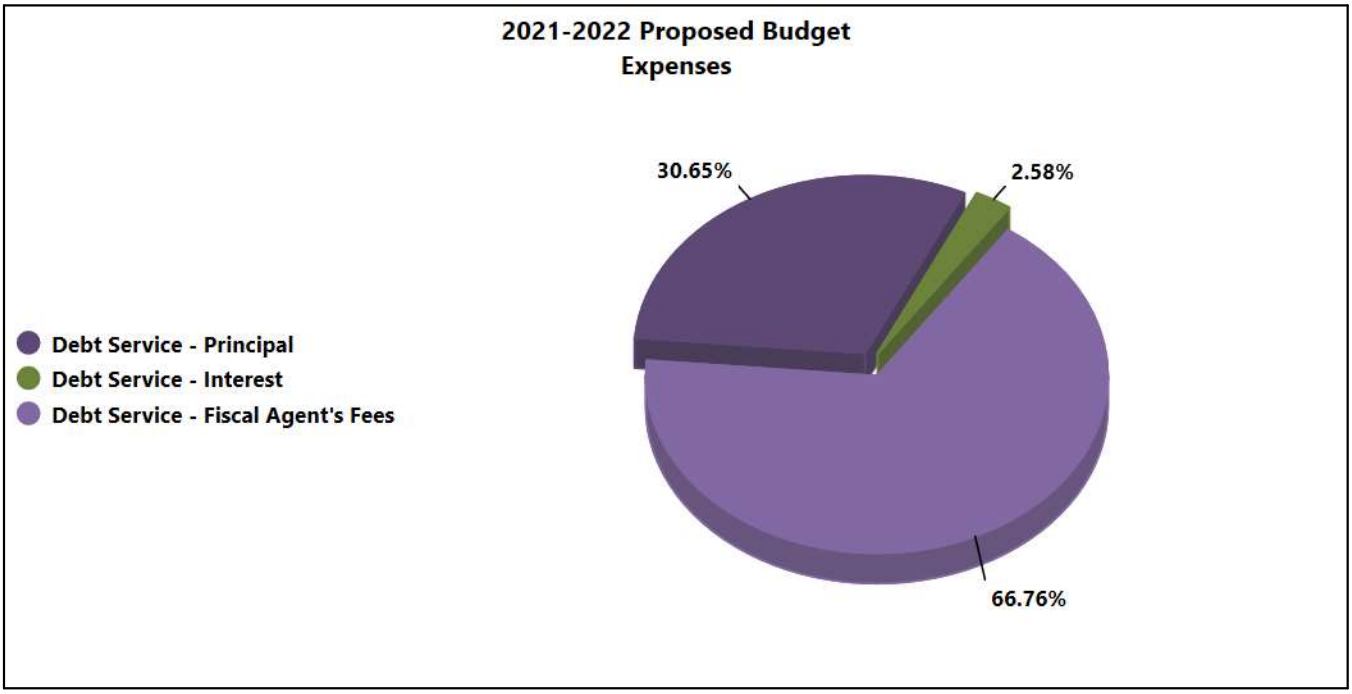
230-583307

Description

SPLOST - A Special Purpose Local Option Sales Tax (SPLOST) is a sales tax used to fund capital outlay projects proposed by the county government and municipal governments. A single county TSPLOST is a sales tax where the projects consist of transportation purposes only

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
T Splost Funds And Fund Balance	$ -	$ -	$ -	$ 51,265	$ -
Splost Vi Funds	378,346	458,272	378,346	498,067	553,000
Interest Income	600	672	600	770	600
Total Revenues	**378,946**	**458,944**	**378,946**	**550,102**	**553,600**
Expenses by Department					
SPLOST	378,946	232,466	428,946	211,905	553,600
Total Expenses by Department	**378,946**	**232,466**	**428,946**	**211,905**	**553,600**
Surplus (Deficit)	**$ -**	**$ 226,478**	**$ (50,000)**	**$ 338,197**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Debt Service - Principal	$ 169,695	$ 170,714	$ 169,695	$ 148,375	$ 169,695
Debt Service - Interest	14,299	13,279	14,299	5,720	14,299
Debt Service - Fiscal Agent's Fees	194,952	48,472	244,952	57,810	369,606
Total Expenses	**$ 378,946**	**$ 232,465**	**$ 428,946**	**$ 211,905**	**$ 553,600**





T- SPLOST Funds

FY2022

Departments

335-4960-583300

335-4960-583305

335-4960-583307

Description

T-SPLOST - This funded by the Regional Transportation -The term TSPLOST (short for Transportation Special Purpose Local Option Sales Tax) refers to several different sales taxes. Currently, four different TSPLOSTs are imposed in various Georgia jurisdictions:

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
T Splost Funds And Fund Balance	$ -	$ -	$ 435,000	$ -	$ 435,000
T Splost	-	250,975	-	129,818	-
Interest Income	-	-	3,000	-	3,000
Total Revenues	**-**	**250,975**	**438,000**	**129,818**	**438,000**
Expenses by Department					
Surplus (Deficit)	**$ -**	**$ 250,975**	**$ 438,000**	**$ 129,818**	**$ 438,000**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					

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Designated Grant

FY2022

Departments

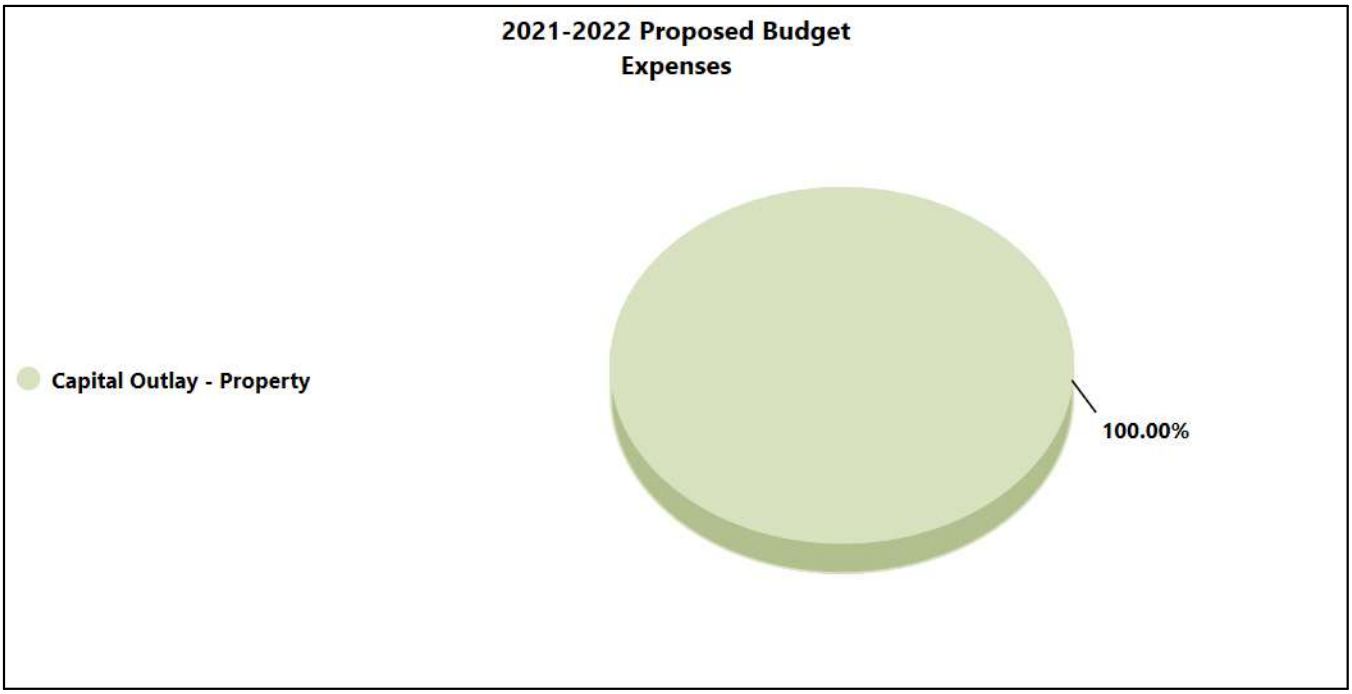
4221-541207
4336-521200
4336-521308
4336-531710
4410-521308
4410-521314
7100-525500
7100-531710

Description

The Grant Fund: A government grant is a financial award given by a federal, state, or local government authority for a beneficial project. ... Twenty-six federal agencies administer more than 1,000 grant programs annually to provide funding for the arts, the sciences, and educational institutions. accounts for monies for projects like DOT projects Infrastructure.

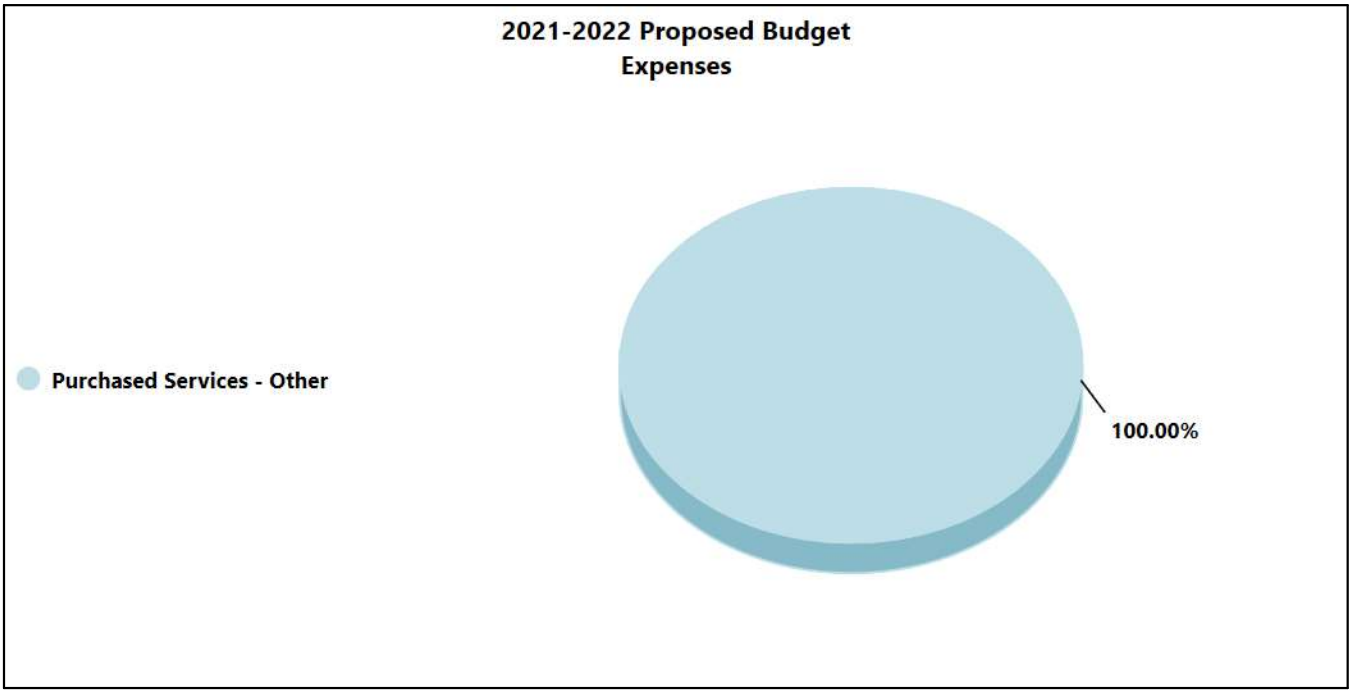
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Dot Te 11 Grant	$ 300,000	$ -	$ 300,000	$ 231,639	$ 300,000
Chip Grant 2015	-	279,982	-	-	-
Cdbg-15 Sewer Improvement	-	229,197	-	-	-
Dot- Lmig 2019	-	97,015	-	-	-
Dot Lmig 2020	-	-	300,000	-	300,000
Contributions - Police Dept	-	1,350	-	-	-
Total Revenues	**300,000**	**607,544**	**600,000**	**231,639**	**600,000**
Expenses by Department					
Designated Grants	300,000	-	300,000	-	300,000
Designated Grants	-	119,797	-	9	-
Designated Grants	-	280,057	416,795	26,010	300,000
Total Expenses by Department	**300,000**	**399,854**	**716,795**	**26,019**	**600,000**
Surplus (Deficit)	**$ -**	**$ 207,690**	**$ (116,795)**	**$ 205,620**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Capital Outlay - Property	$ 300,000	$ -	$ 300,000	$ -	$ 300,000
Total Expenses	**$ 300,000**	**$ -**	**$ 300,000**	**$ -**	**$ 300,000**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ -	$ 119,722	$ -	$ -	$ -
Supplies	-	75	-	9	-
Total Expenses	**$ -**	**$ 119,797**	**$ -**	**$ 9**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ 279,982	$ 416,795	$ 26,018	$ 300,000
Supplies	-	75	-	(9)	-
Total Expenses	**$ -**	**$ 280,057**	**$ 416,795**	**$ 26,009**	**$ 300,000**





Hotel Motel

FY2022

Departments

Chamber of Commerce

7540

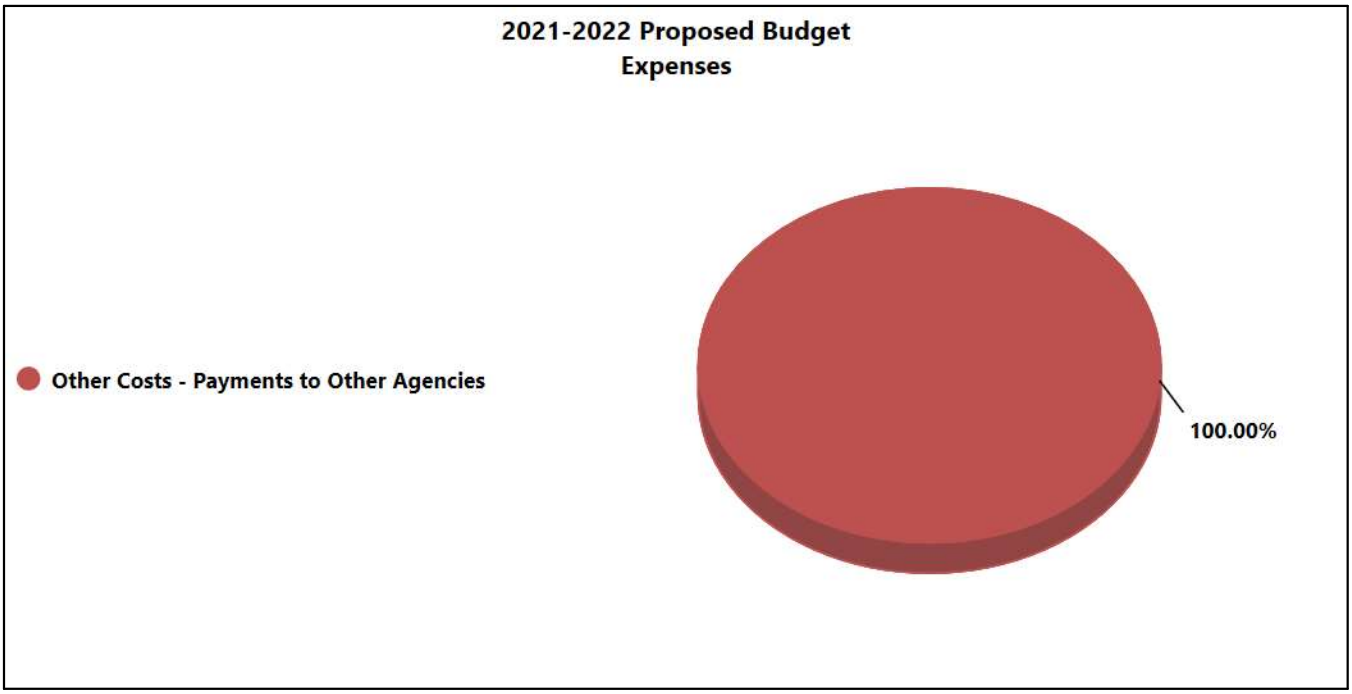
Description

This section includes the financial expenditures for the Hotel-Motel Tax. The Sylvester-Worth County Tourism organization receives funds of each month's actual Hotel/Motel tax revenue. The funds are used to promote tourism and growth in Sylvester.

In addition to the funds contribution to Tourism board, the City pays for the request from the outside entities, which are directly promoting tourism and economic development for the City, such as Chamber of Commerce and Downtown Development Authority, improvements to the Worth County Airport and construction.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Hotel/Motel	$ 24,354	$ 17,733	$ 24,354	$ 19,953	$ 24,354
Transfer - Gf	(9,742)	-	(9,742)	-	-
Total Revenues	**14,612**	**17,733**	**14,612**	**19,953**	**24,354**
Expenses by Department					
Hotel/Motel	14,612	11,316	14,612	10,885	24,354
Total Expenses by Department	**14,612**	**11,316**	**14,612**	**10,885**	**24,354**
Surplus (Deficit)	**$ -**	**$ 6,417**	**$ -**	**$ 9,068**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Other Costs - Payments to Other Agencies	$ 14,612	$ 11,316	$ 14,612	$ 10,885	$ 24,354
Total Expenses	**$ 14,612**	**$ 11,316**	**$ 14,612**	**$ 10,885**	**$ 24,354**





Service Fund

FY2022

Departments

600 - SERVICE FUND

1100 - LEGISLATIVE

1320 - CITY MANAGER

1510 - FINANCIAL ADMINISTRATION

1540 - HUMAN RESOURCES

1800 - CODE ENFORCEMENT

2100 - JUDICIAL ADMINISTRATION

3200 - POLICE

3500 - FIRE

4200 - HIGHWAYS & STREETS

4210 - STORMWATER

4310 - SEWER ADMINISTRATION

4344 - METER READERS / CUSTOMER SERVICE (SEWER)

4410 - WATER ADMINISTRATION

4444 - METER READERS / CUSTOMER SERVICE (WATER)

4600 - ELECTRIC ADMINISTRATION

4614 - METER READERS / CUSTOMER SERVICE (ELECTRIC)

4700 - GAS ADMINISTRATION

4714 - METER READERS / CUSTOMER SERVICE (GAS)

4900 - MAINTENANCE & SHOP

5560 - WORTH COUNTY FAMILY CONNECTIONS

7400 - PLANNING & ZONING

7500 - ECONOMIC DEVELOPMENT & ASSISTANCE

7550 - MAIN STREET (DOWNTOWN DEVELOPMENT AUTHORITY)

Description

The Internal Service is a tool to remove hospital insurance from individual departments and maintain the cost from employee and employer contribution revenues.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Insurance Benefit Account	$ -	$ -	$ (1,000,000)	$ -	$ (1,000,000)
Expenses by Department					
Council	-	-	25,000	26,571	25,000
City Manager	-	-	20,024	88,773	20,024
Financial Administration	-	-	30,036	(31,506)	30,036
Human Resources	-	-	30,000	51,289	30,000
Code Enforcement	-	-	30,000	12,783	30,000
Judicial Administration	-	-	30,000	23,421	30,000
Police	-	-	220,485	385,314	220,485
Fire	-	-	112,819	322,198	112,819
Highways & Streets	-	-	95,115	223,217	95,115
Stormwater	-	-	30,000	55,519	30,000
Sewer Administration	-	-	30,000	15,885	30,000
Meter Readers/Customer Service (Sewer)	-	-	30,000	20,024	30,000
Water Administration	-	-	30,000	65,335	30,000
Meter Readers/Customer Service (Water)	-	-	30,000	20,579	30,000
Electrical Administration	-	-	73,000	165,790	73,000
Meter Readers/Customer Service (Electric)	-	-	10,013	44,542	10,013
Gas Administration	-	-	30,000	42,569	30,000
Meter Readers/Customer Service (Gas)	-	-	15,000	40,884	15,000
Maintenance Shop	-	-	30,000	41,725	30,000
Total Expenses by Department	**-**	**-**	**901,492**	**1,614,912**	**901,492**
Surplus (Deficit)	**$ -**	**$ -**	**$ (1,901,492)**	**$ (1,614,912)**	**$ (1,901,492)**



Capital and Debt

CAPITAL ASSETS

General capital assets are those assets not specifically related to activities in the proprietary funds. These assets generally result from expenditures in governmental funds. The City reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the governmental fund financial statements. Capital assets utilized by proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the proprietary funds' statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The City's infrastructure consists of roads, curbs and gutters, sidewalks, bridges, drainage, traffic signals, water and sewer lines, natural gas lines, telecommunication lines and the electric distribution systems. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by the proprietary funds is capitalized.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

	Useful Lives	Capitalization Threshold
Plant, Building, and Improvements	5 – 40 Years	$ 3,000
Machinery and Equipment	5 – 15 Years	$ 3,000
Furniture and Fixtures	5 – 20 Years	$ 3,000
Vehicles	3 – 10 Years	$ 3,000
Infrastructure	40 Years	$20,000

CAPITAL PROGRAMS

All capital programs have been recorded in the respective grant funds and departments.

City of Sylvester
Computation of Legal Debt Margin
For the fiscal years ending June 30,

Year	Gross Digest	M&O Exemptions	Net M&O Digest	Legal Debt Margin (10% of Assessed Value)
2013	$ 121,679,366	$ 8,840,602	$ 112,838,764	$ 11,283,876
2014	121,941,040	9,833,355	112,107,685	11,210,769
2015	120,922,019	5,698,268	115,223,751	11,522,375
2016	121,383,678	7,861,253	113,522,425	11,352,243
2017	116,889,311	3,322,465	113,566,846	11,356,685
2018	117,391,467	3,734,292	113,657,175	11,365,718
2019	117,861,033	3,749,229	114,111,804	11,411,180
2020	118,332,477	3,764,226	114,568,251	11,456,825
2021	118,805,807	3,779,283	115,026,524	11,502,652

ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of these funds. However, compensated absences, claims and unfunded pension benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements "when due."

The following schedule represents the annual requirements to amortize all notes payables outstanding as of June 30, 2020.

June 30	Principal	Interest	Total
2020	$ 277,144	$ 131,650	$ 408,794
2021	305,540	95,270	400,810
2022	304,217	87,761	391,978
2023	304,523	80,174	384,697
2024	289,638	73,216	362,854
2025-2029	1,554,515	259,754	1,814,269
2030-2034	1,105,618	90,896	1,196,514
2025-2039	683,533	21,422	704,955
2040-2044	8,127	8	8,135
	$ 4,832,855	$ 840,151	$ 5,673,006



Appendix

BUDGET AND FUND BALANCE

SECTION I. GENERAL BUDGET POLICIES

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures once operating reserves are met. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits can and do occur, but they are not tolerated as extended trends.

A. SCOPE

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Sylvester.

B. FINANCING CURRENT COSTS

Current costs shall be financed with current revenues, including the use of authorized fund balances. The city is prohibited from balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the city may enter into short-term borrowing should a critical need arise.

C. BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

1. General Fund – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.

2. Proprietary Funds – The City adopts annual budgets for each Enterprise fund that provides goods and services to the Public for a fee. The city has 7 enterprise funds: Natural Gas, Solid Waste, Water, Sewer, Electric, Airport and Telecommunications. The city has 1 internal service fund which is the Employee Medical Fund.

3. Special Revenue Fund(s) – The City adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e., Emergency 911 Fund, Impact Fee Fund, Grant Funds, etc.).

4. Capital Project Fund(s) – The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

5. Debt Service Fund(s) – The City adopts annual budgets for its debt service funds as applicable. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City.

SECTION II. OPERATING BUDGET

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation. Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority in accordance with the City of City of Sylvester' Charter while being held by the City Manager's Office for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

A. DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

B. BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

1. Current Level of Service - A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems.

2. Initiatives - Initiative requests include funding requests associated with new services or improved services including additional personnel or new capital projects/equipment which directly correspond to a core service delivered to constituents identified as a goal of the department, City Manager, Mayor, or City Council.

C. BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

D. BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting and proprietary funds shall use the accrual basis of accounting for budgeting purposes.

E. LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

F. BUDGET STABLIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents no less than two (3) months of operating and debt expenditures (approximately 16% of budgeted expenditures).

The City shall establish the 16% reserve requirement referenced above as soon as financially feasible. Such reserve shall be discussed during the annual financial planning process so that a clear understanding is maintained by the Mayor and City Council of the City's progress in meeting the reserve requirements.

G. APPROPRIATION LAPSES AT YEAR END

All operating budget appropriations, including encumbered appropriations, shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

H. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

I. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all increases in total departmental appropriations in accordance with O.C.G.A. 36-81-3 et seq.

Department directors may submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, (other than salary and benefit line items) and obtain approval by the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

J. CONTINGENCY LINE-ITEM

If financially feasible, the City shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds (defined in Section I of this policy) in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the City Manager is required before this appropriation can be expended. If approved, the appropriation from the contingency line item to the applicable line item(s) with the applicable department's budget will occur.

K. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The Mayor and City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly repair or replacement.

L. CONTRIBUTIONS

Outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives.

M. ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

Whenever possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

N. ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process and budget presentation so that a match can be made with non-recurring expenditures.

SECTION V. CASH FLOW BUDGET

For analysis and internal management purposes, the City may prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

A. BUDGET ALLOTMENTS

Budget allocations are used in the operating budget when needed to manage cash flows. The annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected and thereby providing for available resources to pay obligations.

SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital project improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of $10,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, finance personnel will prepare the capital budget in conjunction with the operating budget.

A. PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available. (O.C.G.A. 36-81-3)

B. BUDGET PREPARATION

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

C. BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

D. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The reallocation of budgetary appropriations for Capital Projects shall occur when the project having available funds is substantially complete or the priority of the project has changed. All obligations and encumbrances shall be covered prior to any transfer being completed. Unused appropriations from existing projects can only be used for those projects deemed necessary and acceptable recipients of appropriations during the annual budget process. Projects receiving appropriations shall be the next in-line for funding, based upon the existing project priority at the time the appropriation occurs. The City Manager shall review and approve all requests for budget adjustments.

E. APPROPRIATIONS AT YEAR END

Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year plus any unencumbered amount. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation.

F. CONTINGENCY ACCOUNT

If financially feasible, the City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of the Financial Management Program. All contingency budgets shall be subject to annual appropriation.

SECTION V. FUND BALANCE

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the City may use fund balance in excess of the reserve for working capital as a funding source for that fund's budget in any given year. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (3) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes

CASH AND INVESTMENT MANAGEMENT

The objective of the cash and investment management policy is to maximize interest earnings within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.

A. SCOPE

This investment policy applies to all cash and investments, both short and long-term, which are the responsibility, and under the management of the City of Sylvester Finance Office.

B. POOLED CASH/INVESTMENT MANAGEMENT

Except for cash in certain restricted and specialized funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based upon their respective participation and in accordance with generally accepted accounting principles.

C. GENERAL OBJECTIVES

The primary objectives of investment activities shall be as follows:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

i. Credit Risk

The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities (primarily obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government or their agencies)
- Requiring a credit rating of "A3" or better from Moody's rating agency and "A-" from Standard & Poor's.
- Pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisers with which the City will do business
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

ii. Custodial Risk

Custodial risk, that is the risk associated with uninsured deposits, uninsured securities, or securities not registered in the City's name shall be minimized by,

- Collateralization in alignment with State of Georgia legislation equal to 110% of the deposit held in the City's name (see section F, Safekeeping and Custody, subsection 2, Collateralization);
- Securities shall be held in the City's name.

iii. Interest Rate Risk

The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

iv. Concentration Risk

The risk associated with a high concentration of government funds which are not diversified shall be reduced by:

- Limiting investments to any one issuer to less than 5% of the investment portfolio.
- Investments explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement.

v. Foreign Currency Risk

The City will negate all foreign currency risk through investment only in instruments where exchange rates do not apply.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in instruments offering same-day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal or to reduce any eminent risk as identified under Section 1, "Safety" of this policy
- A security swap which improves the quality, yield, or target duration in the portfolio
- Liquidity needs of the portfolio require that the security be sold.

D. STANDARDS OF CARE

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officer(s) acting in according with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility of an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probably income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and offices shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Delegation of Authority

Authority to manage the investment program is granted to the City Manager or his/her delegate, referred to as the investment officer in this policy. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

E. SAFEKEEPING AND CUSTODY

1. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of $10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read and understood and agreeing to comply with the City's investment policy.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the investment officer.

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, all criteria identified under above shall apply. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and in compliance state and local law. These types of investment purchases should be approved by the Mayor City Council in advance of their purchase.

2. Internal Controls

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with regulatory policies and procedures including Generally Accepted Governmental Auditing Standards.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian in the City's name, as evidenced by safekeeping receipts.

F. SAFEKEEPING AND CUSTODY

1. Investment Types

Investments (other than bond proceeds) shall be made in instruments permitted by the State of Georgia for local governments, regulated under Georgia Code, O.C.G.A. 36-83-4. Such instruments include:

- Obligations issued by the U.S. government,
- Obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States,
- Obligations of any corporation of the U.S. government;
- Prime bankers' acceptances,
- The Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements, and
- Obligations of other political subdivisions of the state

In accordance with O.C.G.A. 36-82-7, investments made with unexpended bond proceeds shall be limited to:

- Bonds or obligations of the governmental entities and/or political subdivisions of the state,
- Bonds or obligations of the U.S. government which are fully guaranteed,
- Obligations of agencies of the U.S. government, bonds or other obligations of public housing agencies or municipal corporations in the United States,
- Certificates of deposit of national or state banks insured by the Federal Deposit Insurance Corporation;
- Certificates of deposit of Federal Saving and Loan Associations; and
- The Georgia local government investment pool (Georgia Fund I)

2. Collateralization

City shall require pledges of collateral from the depository institution covering at least 110% of the cash/investment. This requirement is in accordance with O.C.G.A. 36-83-5; 45-8-12; 50-17-59; and 45-8-13. Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value.

Other investments shall be collateralized by the actual security held in safekeeping by the primary agent.

3. Repurchase Agreements/Derivatives

Repurchase agreements shall be consistent with GFOA Recommended Practices on Repurchase Agreements. Investments in derivatives of the above instruments shall require authorization by the Mayor and City Council and be consistent with GFOA Recommended Practices on the "Use of Derivatives by State and Local Governments".

G. USING GEORGIA FUND I

The City will utilize the State of Georgia local government investment pool (i.e., Georgia Fund I) anytime this investment tool is deemed to be in the best interest of the City. Criteria used to determine the use of this investment pool will be the same as any other investment purchase.

H. INVESTMENT PARAMETERS

1. Diversification

The investments shall be diversified by:

- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities)
- Limiting investment in securities that have higher credit risks
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as a the Georgia Local Government Investment Pool, money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. Maximum Maturities

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase. The City shall adopt weighted average maturity limitations ranging from 90 days to 5 years, consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Mayor and City Council.

Governmental Accounting Standards Board References:

Statement No. 3, Deposits with Financial Institutions, Investments, and Reverse Repurchase Agreements

Statement No. 28, Accounting and Financial Reporting for Securities Lending Transactions

Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools

Statement No. 40, Deposit and Investment Risk Disclosures

DEBT ISSUANCE AND MANAGEMENT

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Issuing debt commits the City's revenues several years into the future, and may limit it's flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the City issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

A. CONDITIONS FOR ISSUING LONG-TERM DEBT

Debt financing for capital improvements and equipment will be generally used when at least one of the following conditions exist:

1. When one-time, non-continuous projects (those not requiring annual appropriations) are desired;

2. When the City determines that future users will receive a benefit from the capital improvement that the debt financed;

3. When the project is necessary to provide basic services to the City residents;

4. When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and

5. Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.

B. SOUND FINANCING OF DEBT

When the City utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

1. Analysis of the financial impact, both short-term and long-term, of issuing the debt;

2. Conservatively projecting the revenue sources that the City will use to repay the debt;

3. Insuring that the term of any long-term debt the City incurs shall not exceed the expected useful life of the asset the debt financed;

4. Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

C. DEBT RETIREMENT

Generally, borrowings by the City should be of a duration that does not exceed the economic life of the capital improvement that it finances and where feasible, should be shorter than the projected economic life. To the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

D. DISCLOSURE

The City shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

E. LEGAL COMPLIANCE

When issuing debt, the City shall comply with all legal and regulatory commission requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state and federal legislation and bond covenants.

More specifically, the Finance Office is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues. Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The City will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the City will submit annual financial information to all nationally recognized municipal securities repositories.

F. CREDIT RATINGS

The City Manager's Office is responsible for maintaining relationships with the rating agencies that assign ratings to the City's various debt obligations. This effort includes providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

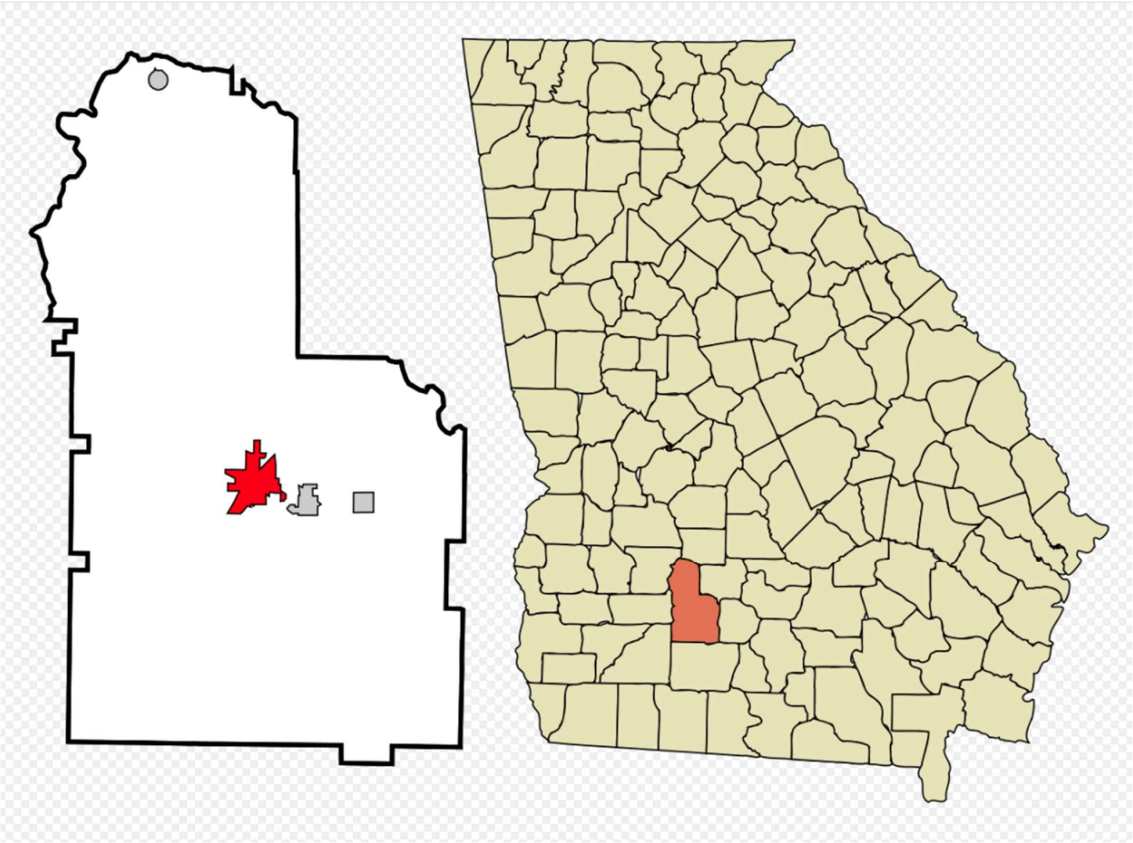
G. OTHER POLICIES

All bond issue requests shall be coordinated by the City Manager's Office. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Finance Office.

Annual budget appropriations shall include debt service payments (interest and principal) and reserve requirements for all debt currently outstanding.

Long-term borrowing shall be incorporated into the City's capital improvement plan (see above).

City of Sylvester, Georgia



City of Sylvester located in Worth County, Georgia.

Located in the heart of Southwest Georgia, Sylvester is a laid back, charming southern city with the heart of a progressive, vibrant community. We are often dubbed the "Peanut Capital of the World" due to our peanut production.

State	
	Georgia
County	
	Worth County
Land Area (mi²)	
	6.6 sq mi
Density (mi²)	
	889.40/sq mi
2020 Growth Rate	
	0.50%
Growth Since 2010	
	-5.72%
Rank in State	
	124th

City of Sylvester
Demographic & Economic Statistics for Zip Code 31791
For the fiscal years ending June 30,

	2021	2020	2019	2018	2017
Total Population	$12,354	$12,025	$12,000	$12,631	$12,184
Median Household Income	$39,641	$33,707	$28,898	$43,354	$38,250
Per Capita Income	$46,270	$14,387	$26,097	$22,088	$19,576
Median Age	41.6	31.9	33.0	40.0	40.0
School Enrollment	4,354	3,025	2,425	2,425	2,400
Unemployment Rate	3.80%	3.90%	4.00%	4.00%	4.30%

Source: Google Search

Sylvester Population by Year

Year	Population	Growth	Annual Growth Rate
2021	5,834	29	0.50%
2020	5,805	29	0.50%
2019	5,776	29	0.50%
2018	5,747	-122	-2.08%
2017	5,869	-82	-1.38%
2016	5,951	-13	-0.22%
2015	5,964	-87	-1.44%
2014	6,051	-6	-0.10%
2013	6,057	-79	-1.29%
2012	6,136	-69	-1.11%
2011	6,205	19	0.31%
2010	6,186	196	0.32%
2000	5,990	288	0.49%
1990	5,702	-158	-0.27%
1980	5,860	1,634	3.32%
1970	4,226	616	1.59%
1960	3,610	987	3.25%
1950	2,623		0.00%

City of Sylvester
Top Employers (Worth County)
For the fiscal years ending June 30,

	2021			2020		
Name	**Number of Employees**	**Rank**	**Percentage of Total Employees**	**Number of Employees**	**Rank**	**Percentage of Total Employees**
Worth County Board of Education	520	1	6.14%	575	1	6.30%
Phoebe Worth	206	2	2.43%	212	3	2.32%
Worth County Board of Commissioners	180	3	2.12%	182	2	1.99%
*ConAgra Grocery Products	-	4	0.00%	175	4	1.92%
Wal-Mart Stores East LP	114	5	1.35%	106		0.00%
Coca-Cola Bottling Company	140	6	1.65%	134		0.00%
Pruitt Health Care *(formerly Sylvester Health Care)*	96	7	1.13%	100	5	1.10%
City of Sylvester	109	8	1.29%	85	6	0.93%
Birdsong Peanuts	111	9	1.31%	65	7	0.71%
Olam Edible Nuts *(formerly Universal Blanchers)*	65	10	0.77%	65	10	0.71%
Total	**1,541**		**18.19%**	**1,699**		**15.98%**

*ConAgra Grocery Products relocated to Fitzgerald Georgia. The plant is still open with no employees and minimal production. There are communications of an foreign buyout.

City of Sylvester
Principal Taxpayers - Real Estate Ad Valorem Taxes
For the fiscal years including June 30,

	2021				2020			
Name	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**	**Taxes Assessed**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**	**Taxes Assessed**
*Conagra Grocery Products	$ 9,691,205	1	8.53%	$ 298,536	$ 9,125,044	1	8.04%	$ 273,847
Winfield Solutions LLC	3,236,958	2	2.85%	116,220			0.00%	
Conagra Foods Packaged	3,000	3	0.00%	65,806			0.00%	
Wal-Mart Stores EAST LP	1,616,455	4	1.42%	58,037			0.00%	
Kohn Pamela - Trustee	1,554,498	5	1.37%	55,812	1,803,524	3	1.59%	60,111
AGRI - AFC	1,489,520	6	1.31%	53,480			0.00%	
Crop Production Services Inc	1,365,291	7	1.20%	49,019	1,022,173	6	0.90%	33,059
Universal Blanchers LLC	1,138,004	8	1.00%	40,859	701,208	9	0.62%	23,371
Hal Carter Rental LP		9	0.00%	40,016			0.00%	
Fiint Equipment Company		10	0.00%	37,998			0.00%	
Genuine Parts Company					2,959,720	2	2.61%	83,130
JFT Properties					1,181,795	4	1.04%	39,389
Bellsouth Telecomm Inc.					1,180,407	5	1.04%	33,097
Sylvester Plaza LTD					824,494	7	0.73%	27,480
H G Davis Jr Entprs LLLP					729,711	8	0.64%	24,321
Seabrook Blanching #5					694,704	10	0.61%	23,154
Total	**$ 20,094,931**		**17.69%**	**$ 815,783**	**$ 12,651,949**		**11.14%**	**$ 620,962**

*Conagra Grocery Products relocated to Fitzgerald Georgia

BUDGET AND FINANCIAL GLOSSARY

ACCRUAL BASIS A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADJUSTMENTS Corrections given to water, sewer, and sanitation billings could have been a result of misread meters, the resident being out of town and not using service, and/or a plumbing problem.

AD VALOREM TAX Tax assessed against real and personal property.

APPROPRIATION An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

AVAILABLE FUND BALANCE Financial resources carried forward at the end of a fiscal year, which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

BUDGET A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various City services.

BUDGET AMENDMENT A legal procedure to amend a fiscal year budget. The City staff may amend the expenditures within or between department budgets according to the budget policy, but no increases in the total budget can occur without the approval of the City Council.

BUDGET CALENDAR The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

BUDGETARY BASIS The accounting method used to estimate financing sources and uses in the budget.

BUDGET CONTROL The management and control of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

BUDGET MESSAGE (EXECUTIVE SUMMARY) Included in the opening section of the budget the message provides the Mayor and Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the City Manager.

CAPITAL IMPROVEMENT PROGRAM BUDGET The Capital Improvement Program (CIP) is a plan for capital expenditures to be incurred each year over a five-year period. This plan will meet the Capital needs as defined in the long-term work program of the departments. The Capital Budget is based on a set of long-term capital improvement programs. When the CIP is reviewed each year, the programs are approved for the current year and included in one of the various funds for the current year.

CAPITAL IMPROVEMENT PROJECTS An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of City.

CAPITAL OUTLAY Includes outlays that result in the acquisition of/or addition to fixed assets. They must have a cost of over $5000 and a life greater than a year. (There may be an exception to the $5000 rule if the project should definitely be considered as a capital outlay item. An example maybe curbing which would be site improvement.)

CASH BASIS The basis of accounting under which revenues are recorded when received and expenditures are recorded when disbursed.

CIP An acronym for Capital Improvement Program.

CONTINGENCY Money budgeted for uncertainties with future appropriation to be approved by Mayor and Council.

DEBT SERVICE The amount of money required to pay serial maturities of principal for serial bonds and interest on outstanding debt.

DEPARTMENT A major administrative unit of the City with overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

ENCUMBRANCES Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUNDS A fund type in which the services provided are financed and operated similarly to those of a private business.

EXPENDITURES Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES Outflows or other using up of assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or general operations.

FISCAL YEAR The time period designated by the City signifying the beginning and ending period for recording financial transactions. Sylvester's fiscal year is July 1 to June 30.

FIXED ASSETS Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND A fiscal and accounting entity with a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures necessary to disclose financial position and the results of operations.

FUND BALANCE The difference between governmental fund assets and liabilities, also referred to as fund equity.

GAAP Acronym for Generally Accepted Accounting Principles is uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GAS FUND A fund set up to finance and account for the cost of providing gas utility services to the citizens and businesses within the City.

GEFA An acronym for the Georgia Environmental Facilities Authority.

GENERAL FUND The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

GENERAL OBLIGATION BONDS Bonds sold to raise revenue for ling-term capital financing: that requires approval by referendum.

GFOA An acronym for the Government Finance Officers Association.

GGFOA An acronym for the Georgia Government Finance Officers Association.

GMA An acronym for the Georgia Municipal Association.

GOVERNMENTAL FUNDS Funds used to account for the acquisition, use and balances of expendable resources and related current liabilities except those accounted for in proprietary funds and fiduciary funds.

GRANT A contribution by a government or other organization to support a particular function.

INFRASTRUCTURE Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

INTANGIBLE TAX Tax levied on intangible personal property such as securities, mortgages, and cash based on returns filed to the State of Georgia.

LEVY To impose taxes for the support of government activities.

MILLAGE RATE The ad valorem tax rate expressed in terms of levy per thousand dollars of taxable assessed value.

MODIFIED ACCRUAL BASIS Revenues are recognized in the period in which they become available and expenditures are recognized at the time a liability is incurred.

MODIFIED CASH BASIS Revenues are recognized on the cash basis, but expenditures are recognized on the accrual basis.

OPERATING BUDGET The portion of the budget pertaining to daily operations that provides basic governmental services.

OPERATING EXPENSES The costs of personnel, materials, and equipment required for a department to function.

OPERATING REVENUE Funds that the government receives as income to pay for ongoing operations. It included such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERFORMANCE MEASURE Special quantitative and qualitative measure of work performed as an objective of a department or division.

PROPRIETARY FUNDS Sometimes referred to as income determination or commercial type funds, the classification used to account for government's ongoing organizations and activities that are similar to those often found in the private sector.

PUBLIC UTILITY TAX A tax assessed on the real property of railroad equipment companies.

REGULTATORY PERMIT FEE Fee derived from any business outside the City conducting business inside the City limits.

RETAINED EARNINGS A fund equity account that reflects accumulated net earnings (or loses) of a propriety fund.

REVENUE Funds that the City receives as income. These receipts include items such as taxes, licenses fees, user fees, service charges, fines and penalties, and grants.

SERVICE FUND This fund is used to account for the financing of goods or services provided to the other departments or funds of the City. The estimated costs of operating the service fund are charged to the separate departments and funds during the year and allocated at year-end.

SEWER FUND A fund set up to finance and account for the cost of providing sewer utility services to the citizens and businesses within the City.

SPECIAL ASSESSMENTS A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPLOST Special Purpose Local Option Sales Tax is a one percent sales tax voted by the citizens of the City of Sylvester to fund various capital improvement projects.

SUPPLIES Minor articles and commodities that are needed by departments to conduct their operations.

SURPLUS SALE PROPERTY Revenue from the sale of City property no longer considered being of value to the City.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TELECOMMUNICATIONS FUND A fund set up to finance and account for the cost of providing both cable television and internet service to citizens and businesses within the City, Tift County, and nearby cities.

USER FEE Fees for services provided to the user.

WATER FUND A fund set up to finance and account for the cost of providing water utility services to the citizens and businesses within the City.



END

(Operating Name)

For the Year Ended December 31, 2017

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General Fund FY2022 Budget

Departments

1100-Legislative

1320-City Manager

1500-General Administration

1510-Financial Administration

1540-Human Resources

1565-General Government Maintenance

1565-Code Enforcement

1900-Demolition & Removal

2100-Judicial Administration

3200-Police Department

3290-Crossing Guard

3500-Fire Department

3910-Animal Control

4200-Hoghways & Streets

4210-Stormwater

4900-Maintenance & Shop

4950-Cemetey

5520-Senior Center

5560-Worth County Family Connections

5570-Daisy Gamble Learning Center

6122-H.H. Woodlard Center

6200-Parks

7331-Housing Authority

7400-Planning & Zoning

Economic Development& Assistance

Main Street Downtown Development Authority

Description

The General Fund is the major operating fund of the City. It accounts for all financial resources and expenditures paid for by the tax dollars.

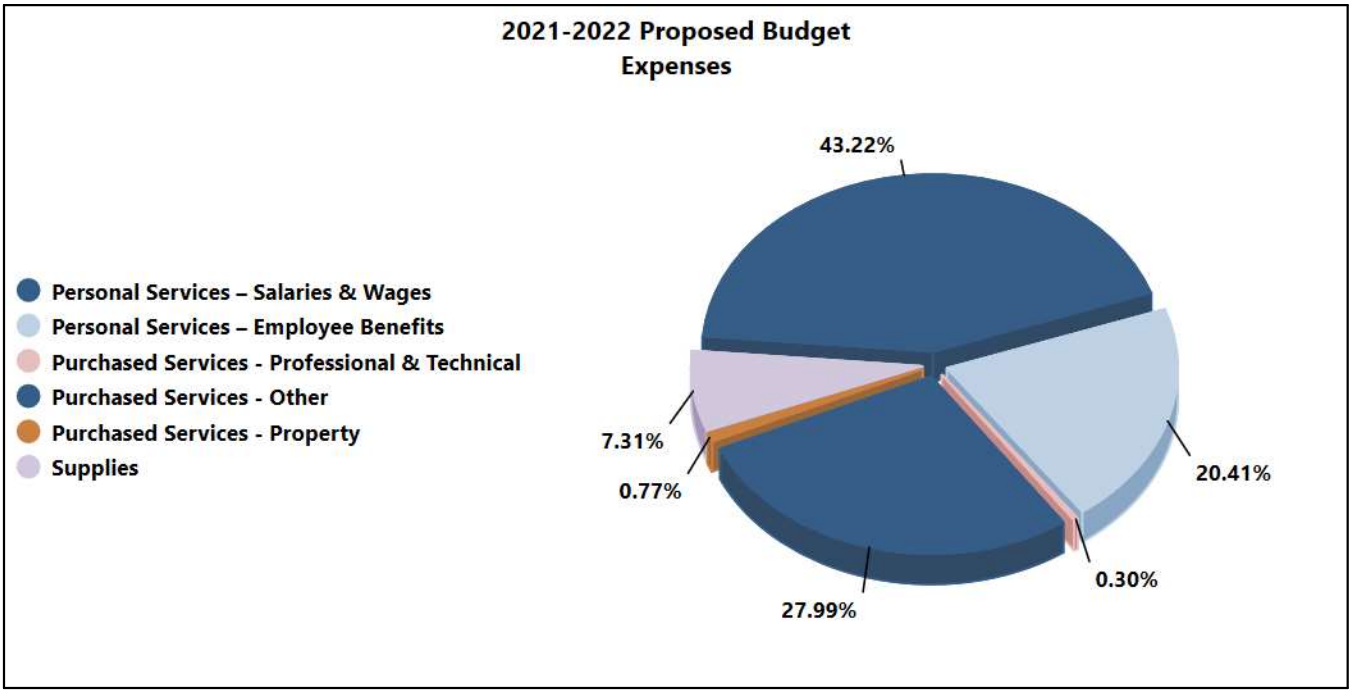
The General Fund consists of departments such as City Council, General Government, Municipal Court, Police, Fire, Public Works, Cemetery, Senior Citizens Center, Nutrition Program, and the Environmental Management/Code Enforcement.

The General Fund depends on revenues generated from such sources as property taxes, sales taxes, business licenses and permits, insurance taxes, and other revenue to cover its operating and capital costs.

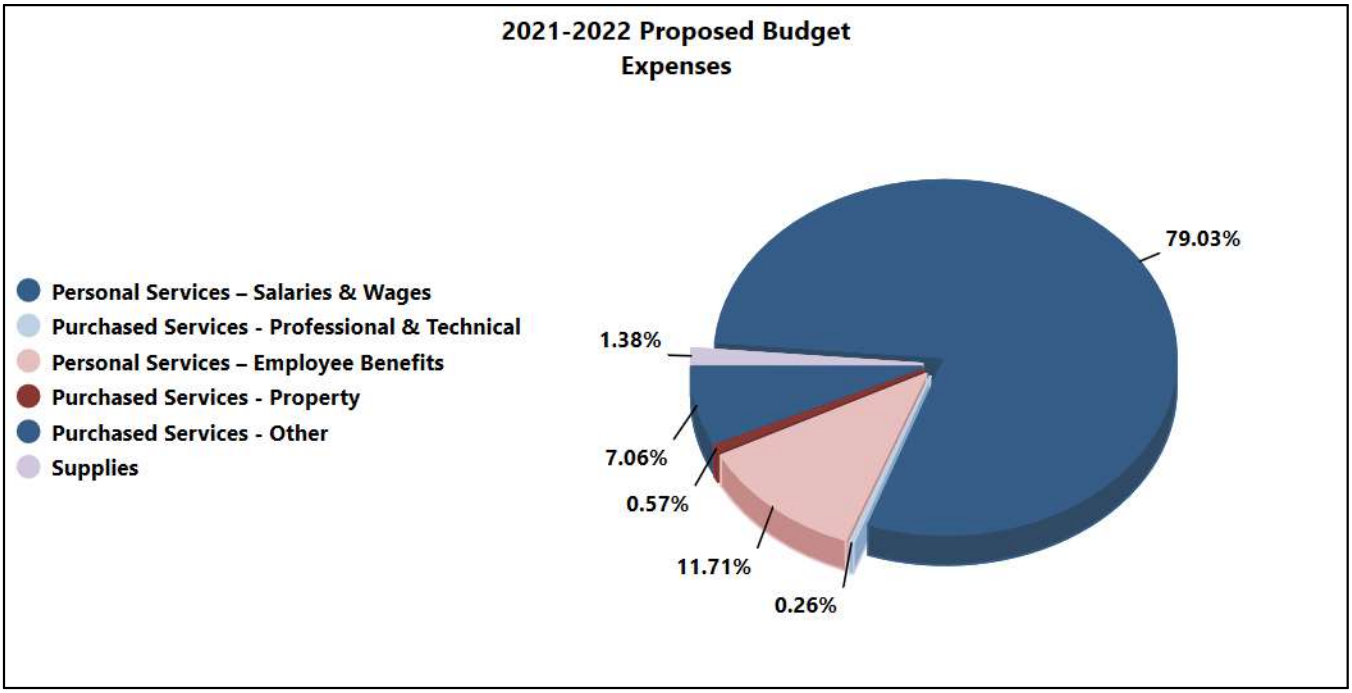
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Afb Grant	$ 8,000	$ 8,000	$ -	$ -	$ -
St Ga Dhs Wcfc Reimbursement	50,000	51,973	58,000	48,591	58,000
Transfer Service Charge	2,000	1,840	2,000	1,460	2,000
Election Qualifying Fee	-	1,152	-	864	-
Accident Reports	1,000	680	1,000	551	1,000
Web Fine Fee	-	(160)	-	(1,393)	-
Night Out Against Crime	1,000	-	1,000	-	1,000
Fingerprint Fees - School	500	-	500	-	500
Bad Check Fee	100	-	300	(117)	50
Interest Income	1,700	39	1,700	(7)	1,700
Interest - Cd Savings	6,500	-	6,500	-	6,500
Sylvester Aa Group	200	-	200	-	200
Other (Miscellanoeus Rev)	223,587	58,808	860,002	37,828	320,001
Great Sylvester Clean-Up	2,000	-	2,000	-	2,000
Sowega Council On Aging	500	-	500	-	500
Com Donations - Police	1,200	-	1,200	1,368	1,200
Com Donations - Fire	500	-	500	-	500
Donations - Dtdv	100	-	100	-	100
Police Decals	200	150	200	105	200
Pole Attachment Fees	10,000	4,510	10,000	6,890	10,000
Camp Sylvester Fee	500	-	500	-	500
Housing Authority Gas	15,000	7,581	9,241	6,848	9,241
Transfer - Gas	93,321	35,668	-	-	-
Transfer - Light	3,390,000	1,686,068	3,342,437	3,342,437	3,447,391
Transfer - Sanitation/S Waste	135,085	-	-	-	-
Transfer - Hotel/Motel Tax	9,742	-	-	-	-
Transfer - Telecom-Fo	21,948	10,000	-	-	-
Transfer - Gf Water	333,754	219,631	-	-	-
Transfers Economic Dev	88,800	-	-	-	-

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Transfer From Mun Comp Trust	800,000	(1,700,000)	-	-	-
Sale Of Pipe	-	4,189	-	4,112	-
Total Revenues	**5,197,237**	**390,129**	**4,297,880**	**3,449,537**	**3,862,583**
Expenses by Department					
Council	191,285	74,782	100,491	67,979	130,031
City Manager	246,529	291,130	312,820	308,418	316,355
General Administration	840,552	933,084	663,691	652,649	766,550
Financial Administration	272,575	205,505	250,452	236,439	258,164
Human Resources	175,607	154,695	137,051	133,061	134,764
General Government Maintenance	4,250	3,249	8,250	2,348	8,250
Code Enforcement	172,445	138,675	117,175	111,116	132,441
Demolition & Removal	-	-	30,000	-	30,000
Judicial Administration	220,585	173,027	148,675	145,368	156,175
Police	1,924,446	1,917,502	1,875,933	1,937,735	1,854,698
Crossing Guard	3,638	-	3,638	-	3,638
Fire	1,132,671	894,849	833,042	835,753	852,287
Animal Control	38,467	38,467	38,467	35,270	38,467
Highways & Streets	1,210,740	1,246,577	933,970	903,754	1,009,957
Stormwater	331,364	192,222	188,961	182,469	186,961
Maintenance Shop	172,514	141,715	141,426	120,181	140,888
Cemetery	1,000	64,680	83,792	-	74,736
Senior Citizen Center	20,058	8,649	26,400	15,424	26,400
Worth County Family Connection	59,695	44,794	53,970	53,211	53,970
Daisy Gamble Learning Center	44,603	39,763	57,013	8,126	57,013
H. H. Woolard Center	63,025	61,250	64,280	41,228	60,880
Parks	126,133	56,907	84,750	7,626	84,750
Housing Authority	18,500	15,585	12,700	5,231	21,200
Planning & Zoning	180,272	155,262	154,959	107,567	153,532
Economic Development & Assistance	28,800	120	91,875	-	79,575
Downtown Development Authority	164,196	130,755	132,668	106,856	128,074
Total Expenses by Department	**7,643,950**	**6,983,244**	**6,546,449**	**6,017,809**	**6,759,756**
Surplus (Deficit)	**$ (2,446,713)**	**$ (6,593,115)**	**$ (2,248,569)**	**$ (2,568,272)**	**$ (2,897,173)**

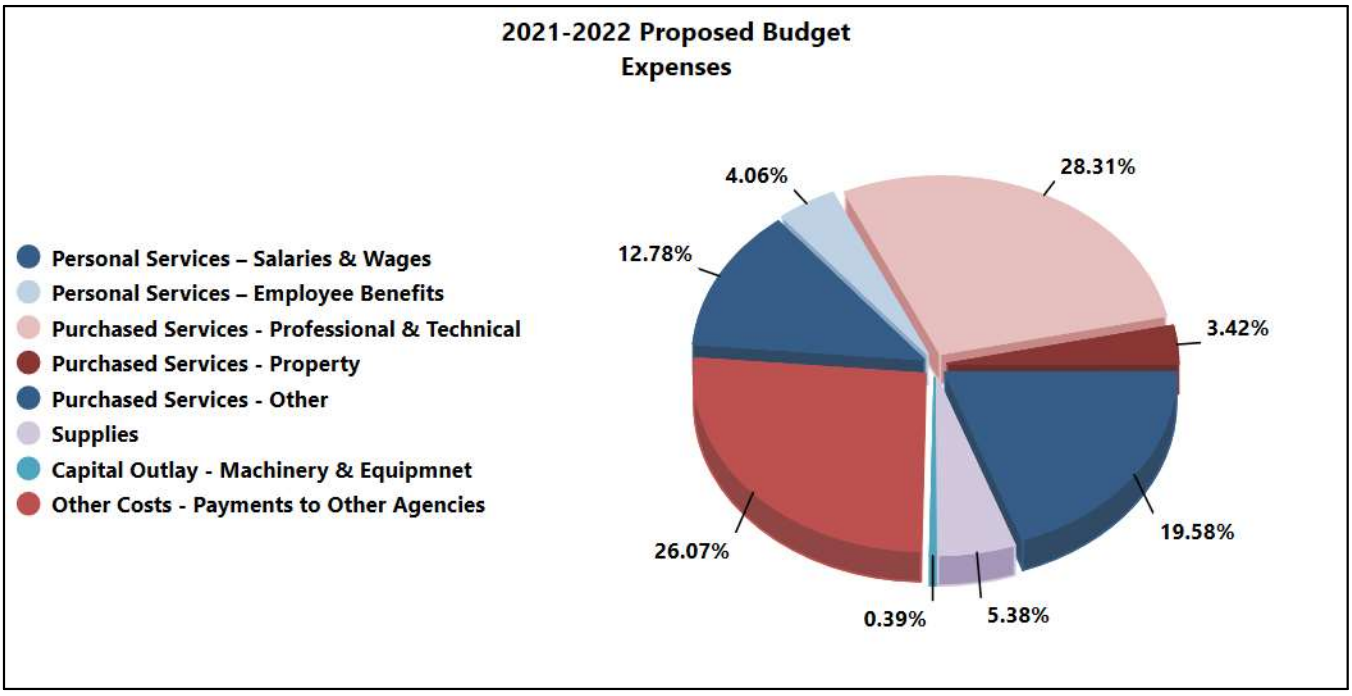
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 37,134	$ 32,076	$ 25,974	$ 25,464	$ 56,200
Personal Services – Employee Benefits	49,051	31,343	20,541	16,661	26,541
Purchased Services - Professional & Technical	390	381	390	271	390
Purchased Services - Property	1,000	-	1,000	-	1,000
Purchased Services - Other	99,098	10,799	46,160	14,485	36,400
Supplies	4,612	183	6,425	11,098	9,500
Total Expenses	**$ 191,285**	**$ 74,782**	**$ 100,490**	**$ 67,979**	**$ 130,031**



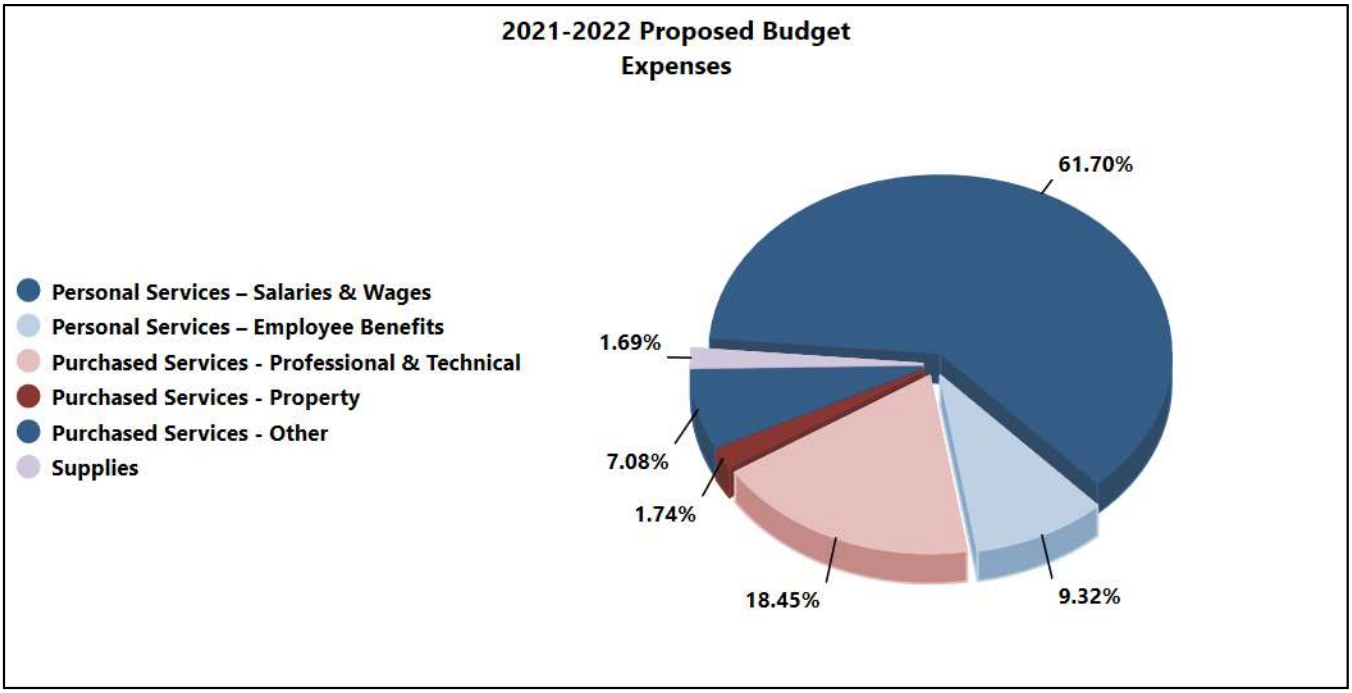
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 173,389	$ 197,931	$ 227,000	$ 238,302	$ 250,000
Personal Services – Employee Benefits	84,372	73,035	45,575	42,664	37,045
Purchased Services - Professional & Technical	(85)	1,048	9,820	156	820
Purchased Services - Property	2,216	1,441	1,800	2,687	1,800
Purchased Services - Other	19,136	14,666	20,340	9,965	22,340
Supplies	(32,499)	3,009	8,285	14,643	4,350
Total Expenses	**$ 246,529**	**$ 291,130**	**$ 312,820**	**$ 308,417**	**$ 316,355**



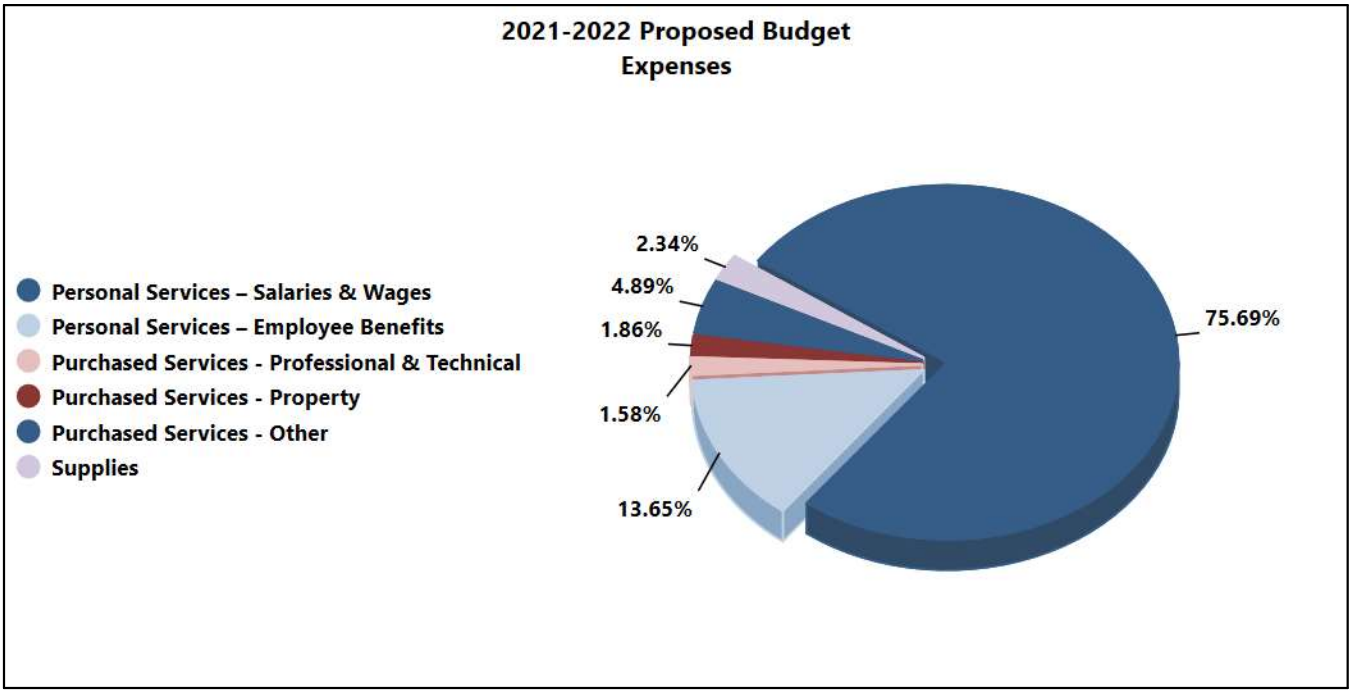
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 125,717	$ 107,412	$ 98,000	$ 62,570	$ 98,000
Personal Services – Employee Benefits	60,729	141,996	19,103	33,161	31,103
Purchased Services - Professional & Technical	200,464	212,298	(198,793)	241,882	217,032
Purchased Services - Property	27,062	10,519	31,700	25,070	26,200
Purchased Services - Other	137,029	118,437	106,590	76,659	150,090
Supplies	43,902	43,198	54,839	46,364	41,250
Capital Outlay - Property	3,810	106,110	(587)	-	-
Capital Outlay - Machinery & Equipmnet	6,863	11,063	362,200	484	3,000
Other Costs - Payments to Other Agencies	229,976	182,051	199,875	162,708	199,875
Other Costs - Contingencies	5,000	-	(9,236)	3,751	-
Total Expenses	**$ 840,552**	**$ 933,084**	**$ 663,691**	**$ 652,649**	**$ 766,550**



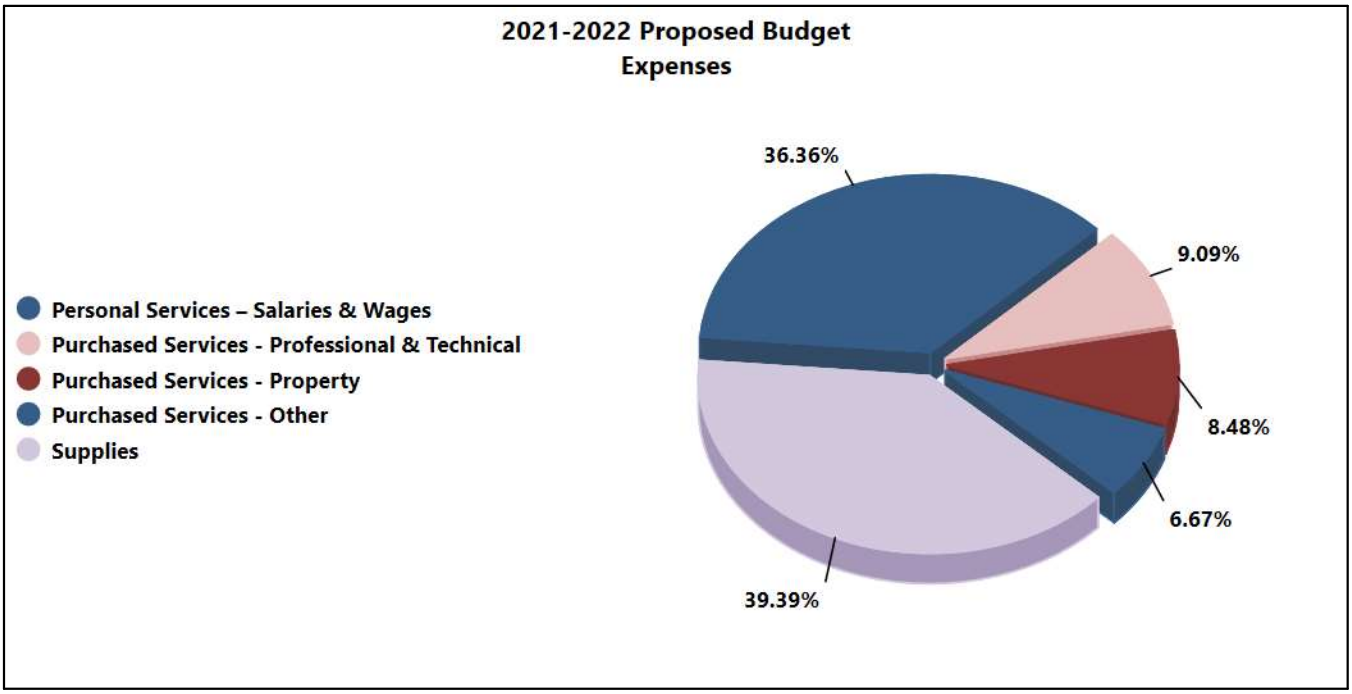
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 159,349	$ 122,276	$ 159,300	$ 158,226	$ 159,300
Personal Services – Employee Benefits	53,358	50,386	24,059	23,046	24,059
Purchased Services - Professional & Technical	39,384	17,704	41,340	44,175	47,640
Purchased Services - Property	4,000	217	4,500	787	4,500
Purchased Services - Other	8,209	7,521	18,290	5,610	18,290
Supplies	8,275	7,401	2,963	4,594	4,375
Total Expenses	**$ 272,575**	**$ 205,505**	**$ 250,452**	**$ 236,438**	**$ 258,164**



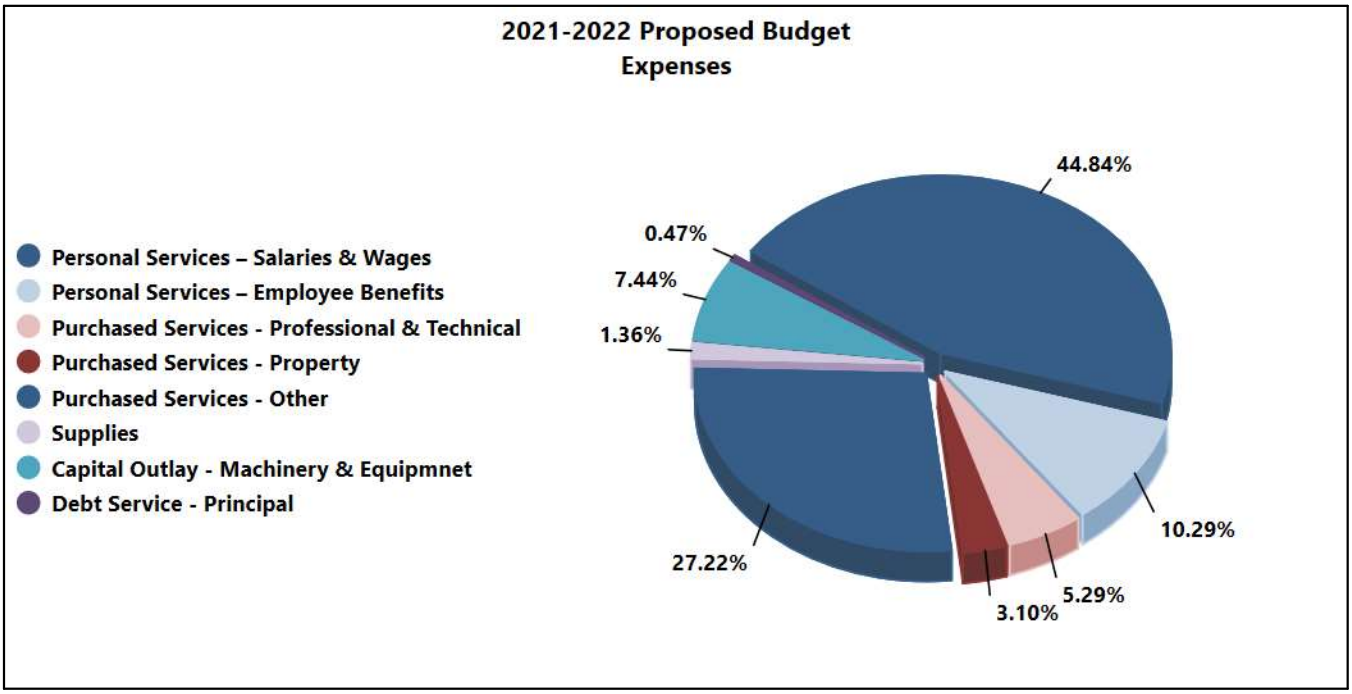
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 98,072	$ 96,236	$ 102,000	$ 102,840	$ 102,000
Personal Services – Employee Benefits	59,414	48,090	18,389	17,350	18,389
Purchased Services - Professional & Technical	2,135	1,911	2,135	1,466	2,135
Purchased Services - Property	2,500	88	2,500	1,425	2,500
Purchased Services - Other	7,550	2,378	6,590	2,115	6,590
Supplies	5,936	5,993	5,437	7,865	3,150
Total Expenses	**$ 175,607**	**$ 154,696**	**$ 137,051**	**$ 133,061**	**$ 134,764**



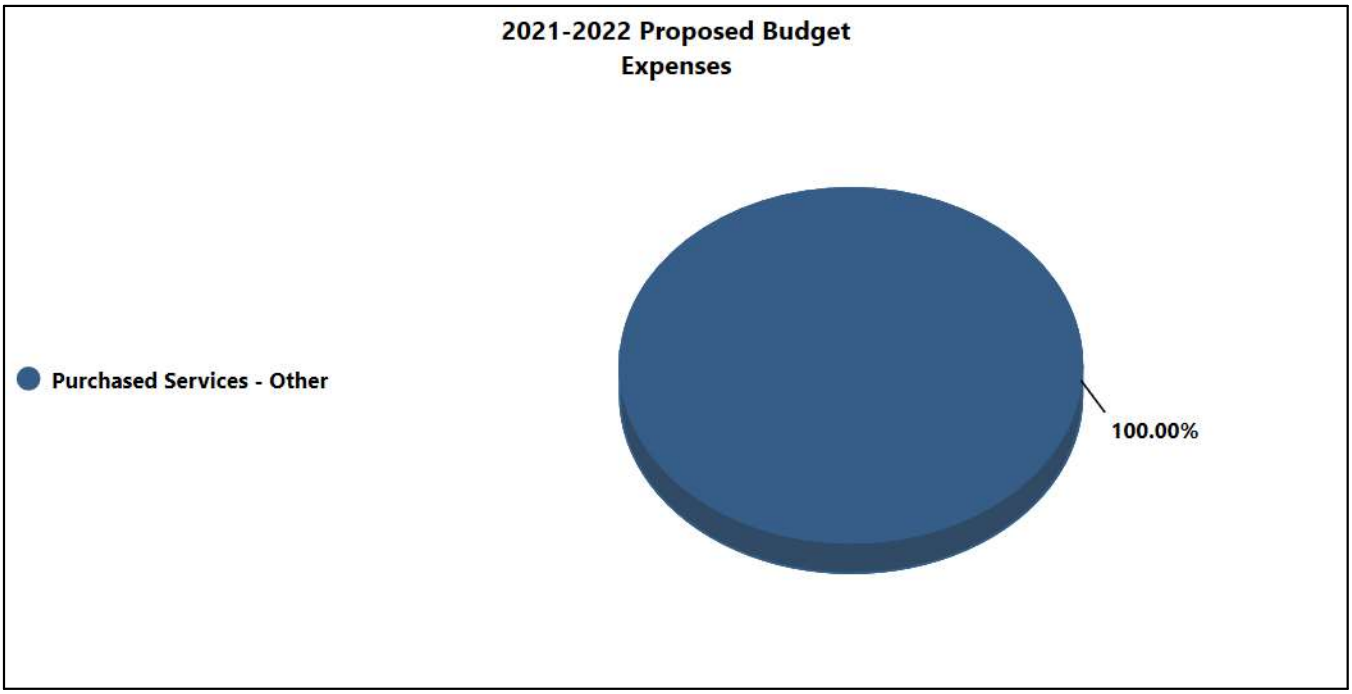
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ -	$ -	$ 3,000	$ -	$ 3,000
Purchased Services - Professional & Technical	750	2,552	750	-	750
Purchased Services - Property	700	-	700	-	700
Purchased Services - Other	550	517	550	455	550
Supplies	2,250	179	3,250	1,893	3,250
Total Expenses	**$ 4,250**	**$ 3,248**	**$ 8,250**	**$ 2,348**	**$ 8,250**



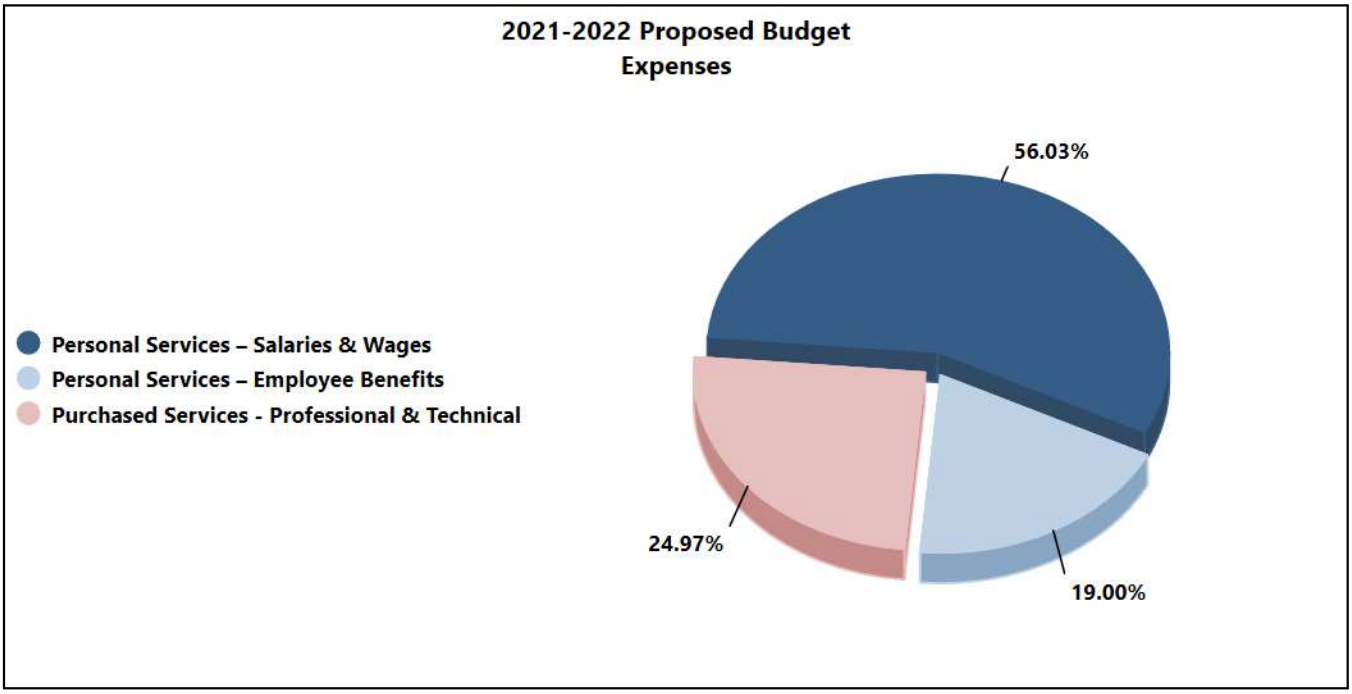
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 73,642	$ 61,005	$ 58,382	$ 76,058	$ 59,382
Personal Services – Employee Benefits	34,581	26,905	13,633	12,540	13,633
Purchased Services - Professional & Technical	2,422	2,786	2,000	5,807	7,000
Purchased Services - Property	4,434	1,799	6,400	4,170	4,100
Purchased Services - Other	41,175	37,241	23,750	9,207	36,050
Supplies	5,715	2,780	2,534	3,334	1,800
Capital Outlay - Machinery & Equipmnet	-	-	9,853	-	9,853
Debt Service - Principal	9,853	6,067	623	-	623
Debt Service - Interest	623	91	-	-	-
Total Expenses	**$ 172,445**	**$ 138,674**	**$ 117,175**	**$ 111,116**	**$ 132,441**



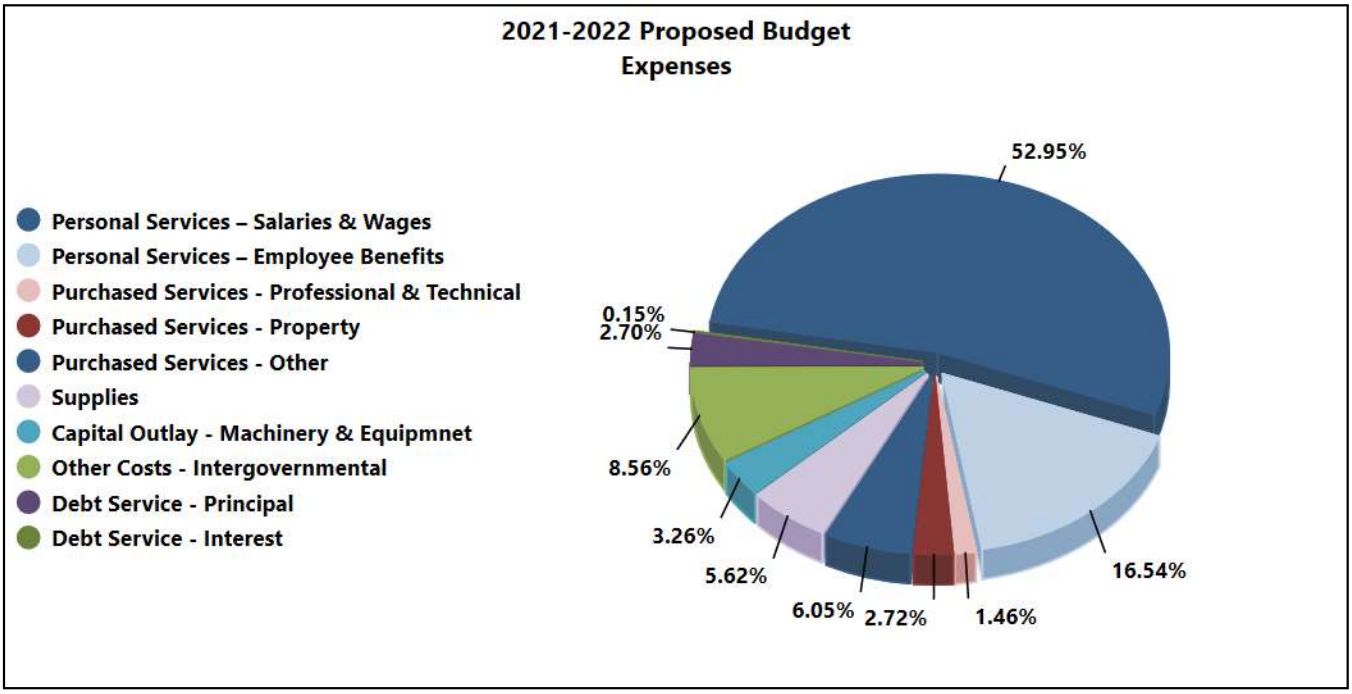
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ -	$ 30,000	$ -	$ 30,000
Total Expenses	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**



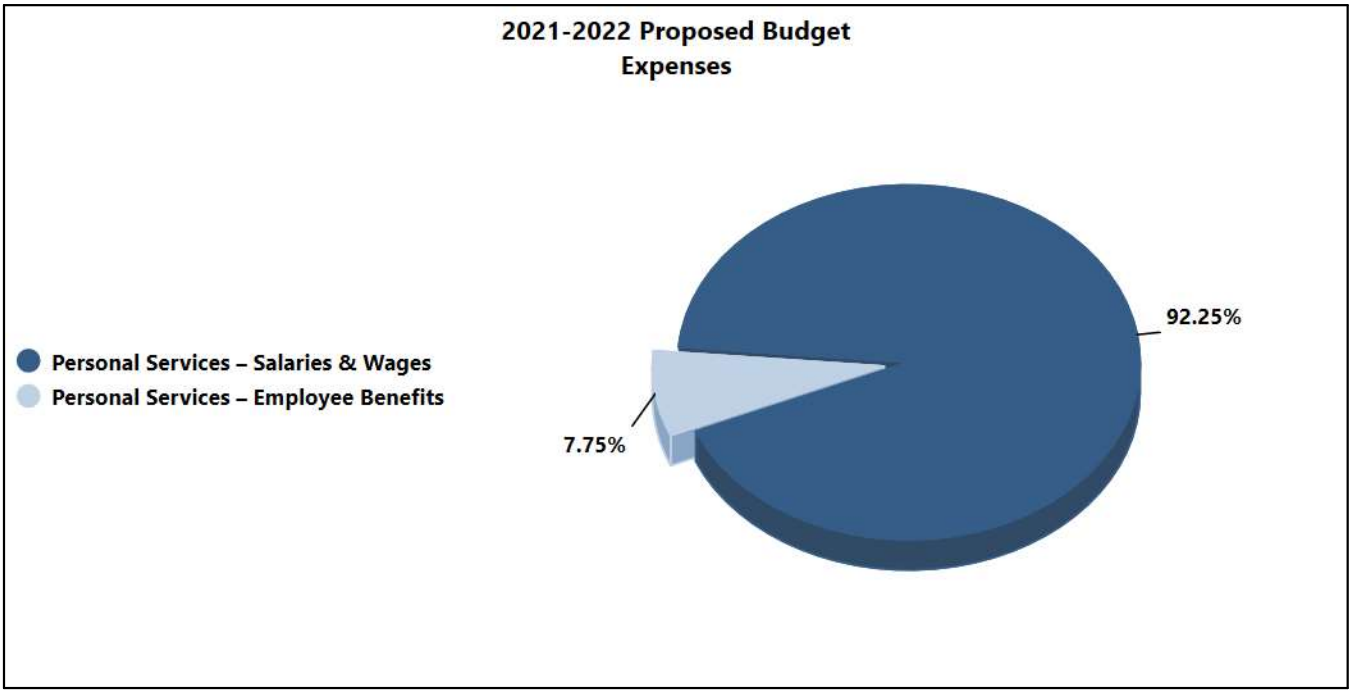
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 125,711	$ 93,411	$ 80,000	$ 86,493	$ 87,500
Personal Services – Employee Benefits	61,874	52,606	29,675	22,418	29,675
Purchased Services - Professional & Technical	33,000	27,010	39,000	36,457	39,000
Total Expenses	**$ 220,585**	**$ 173,027**	**$ 148,675**	**$ 145,368**	**$ 156,175**



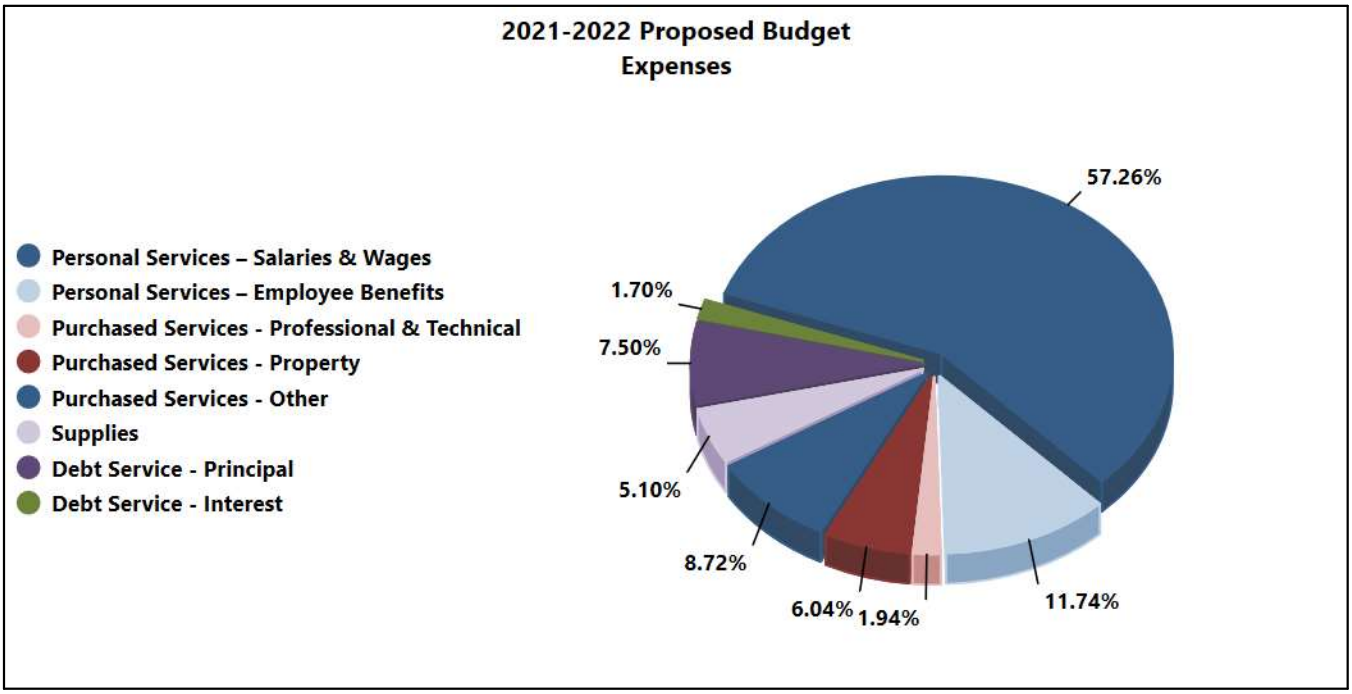
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 919,283	$ 987,320	$ 1,092,500	$ 1,177,821	$ 982,000
Personal Services – Employee Benefits	496,999	521,736	207,901	244,330	306,741
Purchased Services - Professional & Technical	25,020	15,886	45,840	32,780	27,000
Purchased Services - Property	44,134	40,986	50,400	48,372	50,400
Purchased Services - Other	129,795	102,156	112,207	102,066	112,207
Purchased Services - Other	1,700	1,123	-	-	-
Supplies	82,961	69,954	100,035	75,704	104,300
Capital Outlay - Machinery & Equipmnet	28,000	21,969	65,500	65,117	60,500
Other Costs - Intergovernmental	158,854	146,058	153,850	137,076	158,850
Debt Service - Principal	35,000	10,178	45,000	54,471	50,000
Debt Service - Interest	2,700	136	2,700	-	2,700
Total Expenses	**$ 1,924,446**	**$ 1,917,502**	**$ 1,875,933**	**$ 1,937,737**	**$ 1,854,698**



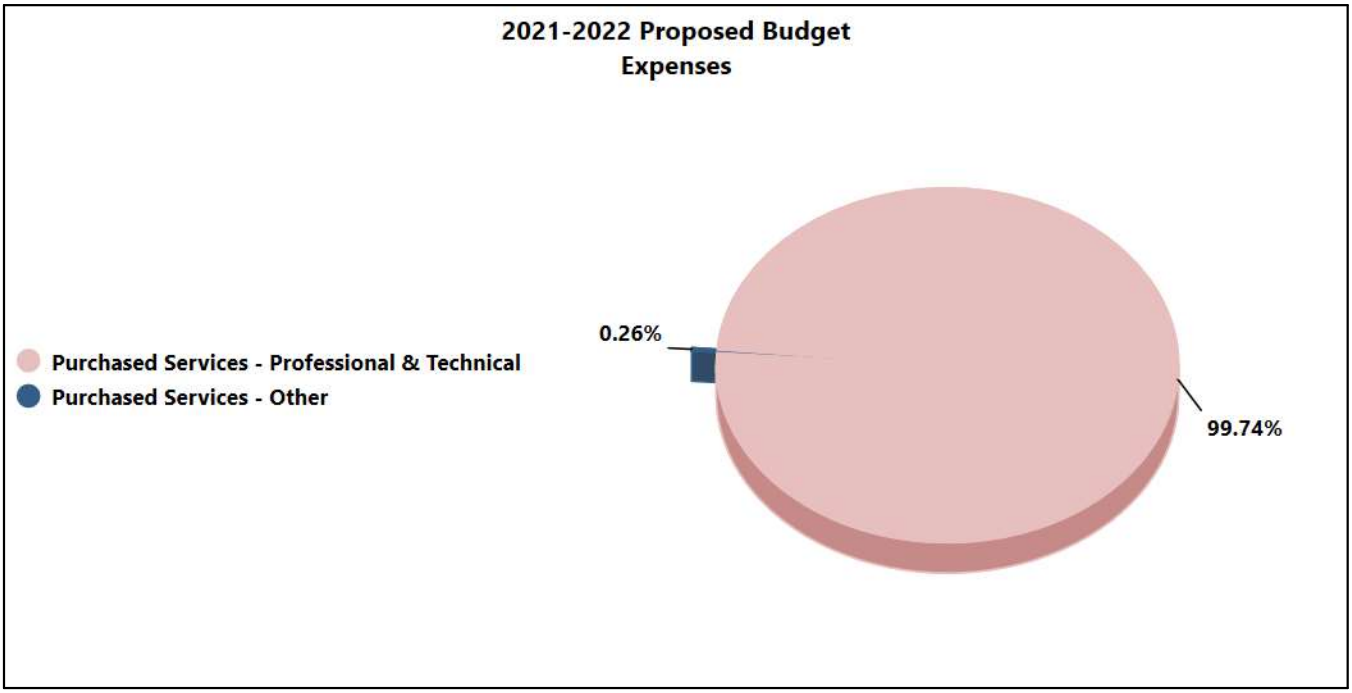
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 3,356	$ -	$ 3,356	$ -	$ 3,356
Personal Services – Employee Benefits	282	-	282	-	282
Total Expenses	**$ 3,638**	**$ -**	**$ 3,638**	**$ -**	**$ 3,638**



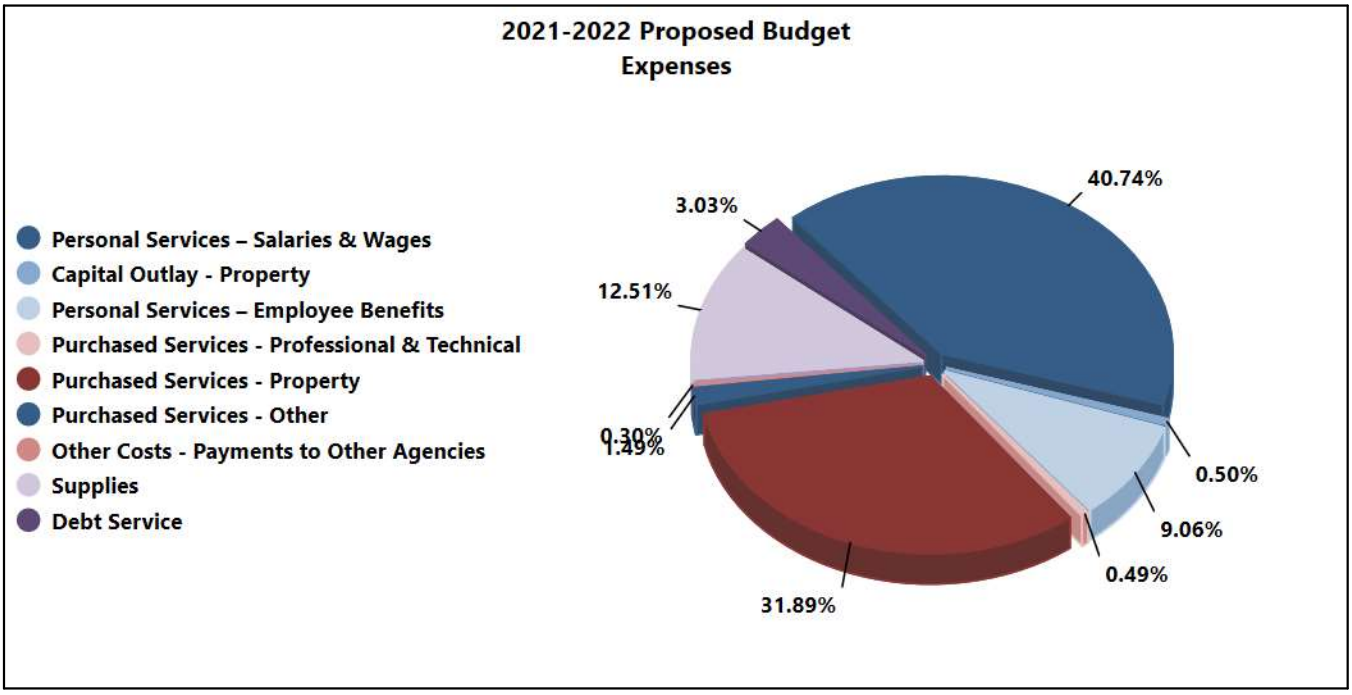
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 479,802	$ 487,187	$ 475,000	$ 575,973	$ 488,000
Personal Services – Employee Benefits	409,324	257,589	95,061	94,960	100,061
Purchased Services - Professional & Technical	16,500	4,477	16,500	3,698	16,500
Purchased Services - Property	37,301	26,449	51,500	44,164	51,500
Purchased Services - Other	66,950	47,132	74,350	43,713	74,350
Supplies	37,201	14,234	42,255	21,422	43,500
Capital Outlay - Machinery & Equipmnet	7,217	7,893	-	6,091	-
Debt Service - Principal	63,879	38,490	63,879	45,731	63,879
Debt Service - Interest	14,497	11,398	14,497	-	14,497
Total Expenses	**$ 1,132,671**	**$ 894,849**	**$ 833,042**	**$ 835,752**	**$ 852,287**



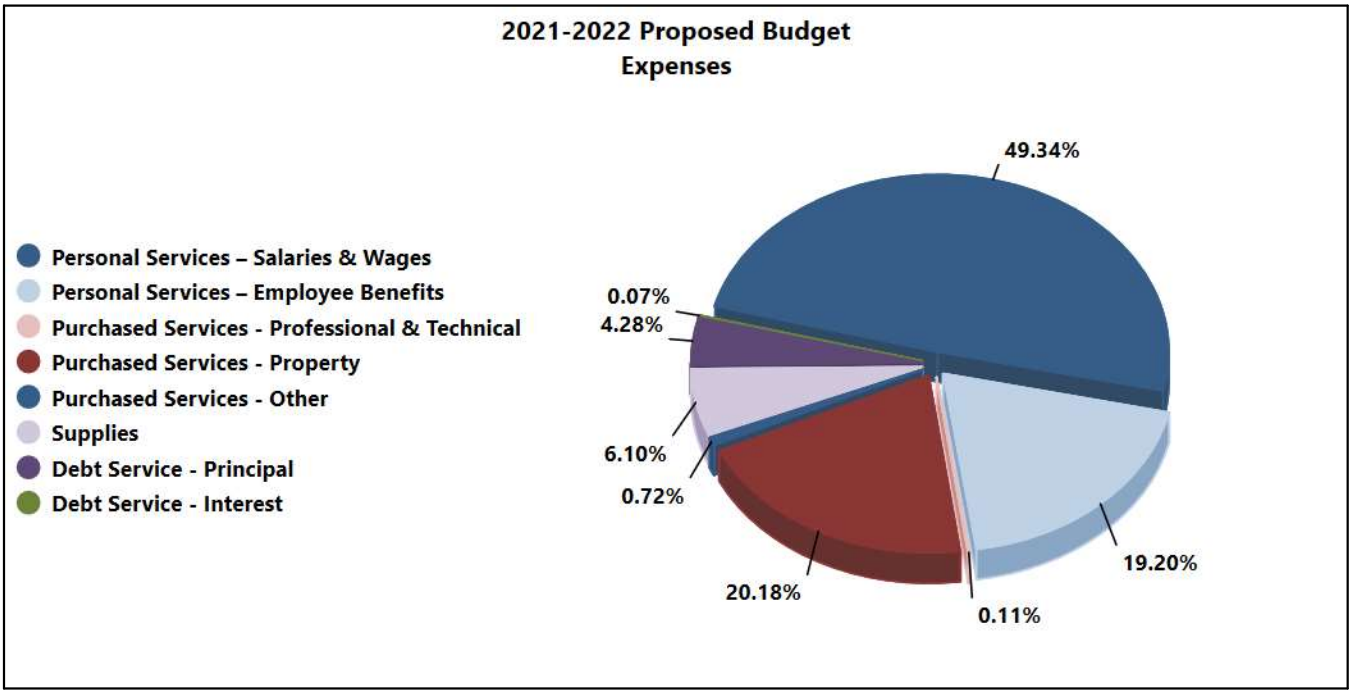
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ 38,367	$ 38,367	$ 38,367	$ 35,170	$ 38,367
Purchased Services - Other	100	100	100	100	100
Total Expenses	**$ 38,467**	**$ 38,467**	**$ 38,467**	**$ 35,270**	**$ 38,467**



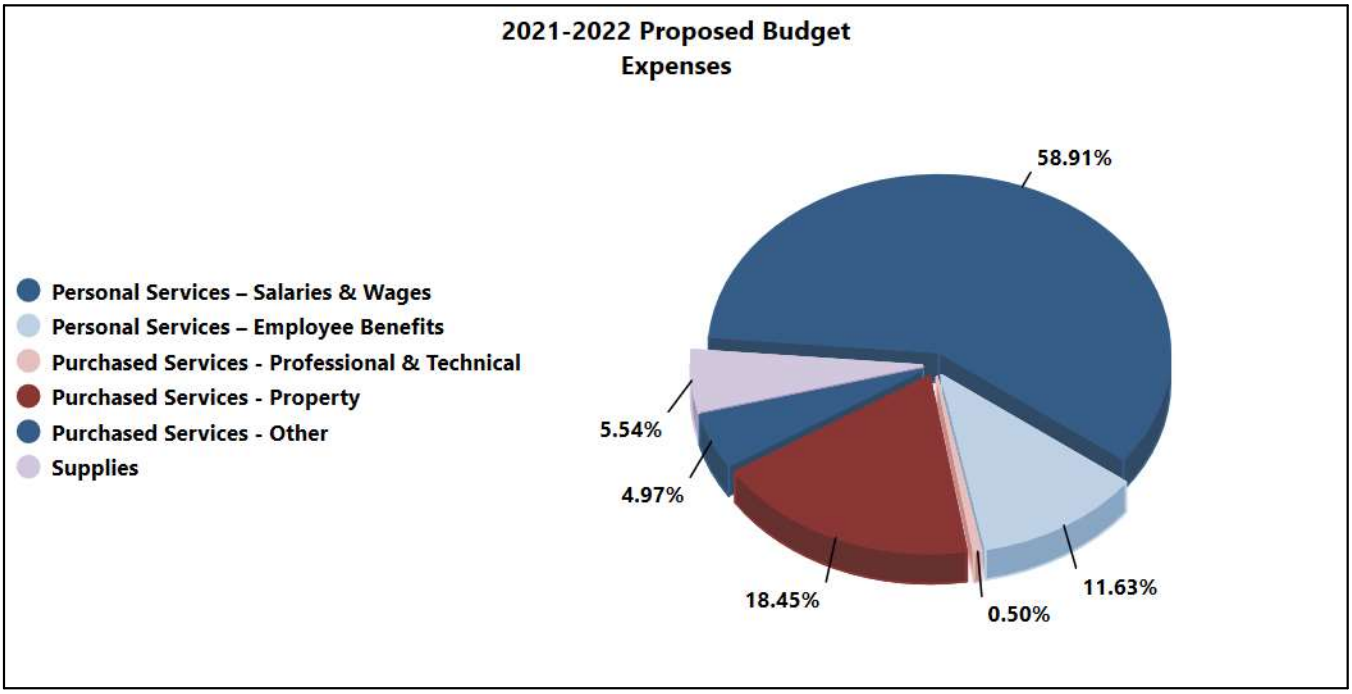
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 464,329	$ 369,350	$ 386,500	$ 422,753	$ 411,500
Personal Services – Employee Benefits	289,503	244,548	91,512	74,202	91,512
Purchased Services - Professional & Technical	5,125	3,944	8,920	7,190	4,920
Purchased Services - Property	335,688	289,539	309,251	251,211	322,100
Purchased Services - Other	17,192	23,173	11,025	5,773	15,025
Supplies	64,171	49,974	116,162	87,460	126,300
Capital Outlay - Property	3,729	44,329	5,000	-	5,000
Capital Outlay - Machinery & Equipmnet	-	214,237	2,000	20,660	-
Other Costs - Payments to Other Agencies	3,000	2,860	3,000	-	3,000
Other Costs - Contingencies	3,250	-	-	-	-
Debt Service - Principal	24,153	4,862	-	35,775	30,000
Debt Service - Interest	600	(240)	600	(1,270)	600
Total Expenses	**$ 1,210,740**	**$ 1,246,576**	**$ 933,970**	**$ 903,754**	**$ 1,009,957**



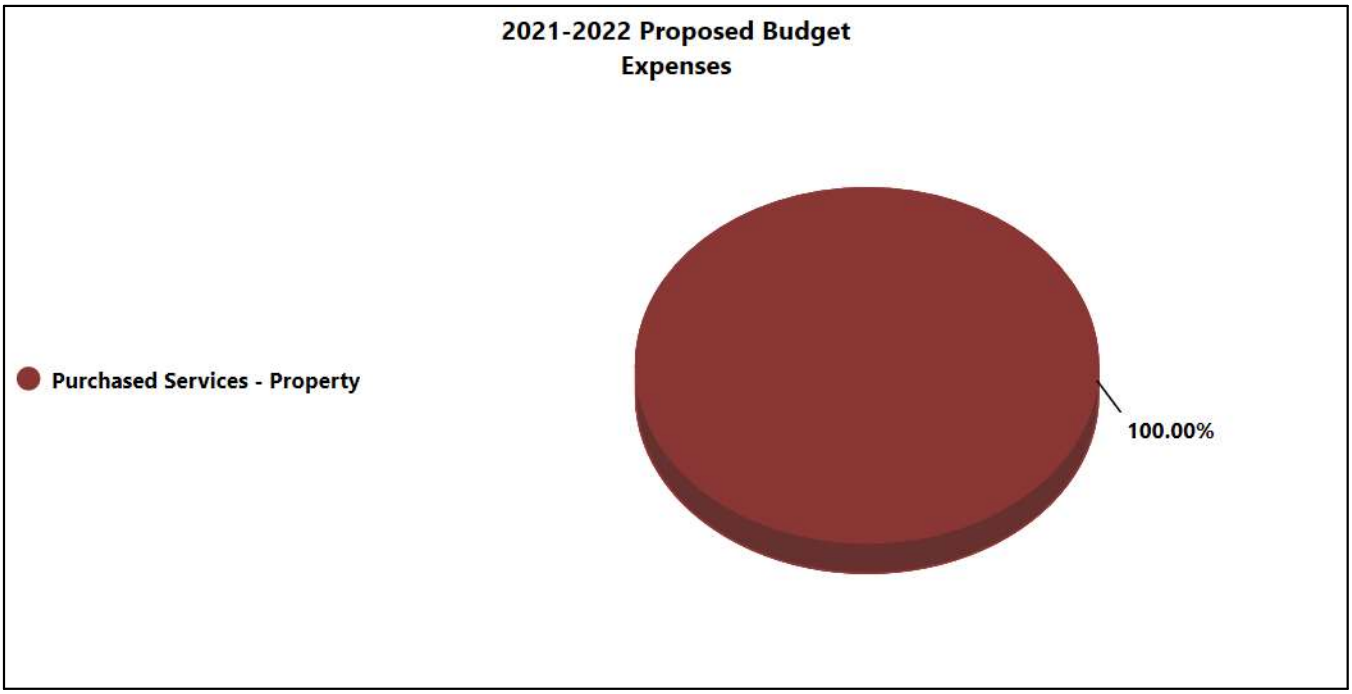
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 110,000	$ 90,649	$ 92,250	$ 88,139	$ 92,250
Personal Services – Employee Benefits	171,667	69,745	35,901	27,274	35,901
Purchased Services - Professional & Technical	200	-	200	-	200
Purchased Services - Property	27,725	22,268	37,725	58,526	37,725
Purchased Services - Other	1,703	1,033	1,350	1,082	1,350
Supplies	11,934	8,525	13,400	7,447	11,400
Debt Service - Principal	8,000	-	8,000	-	8,000
Debt Service - Interest	135	-	135	-	135
Total Expenses	**$ 331,364**	**$ 192,220**	**$ 188,961**	**$ 182,468**	**$ 186,961**



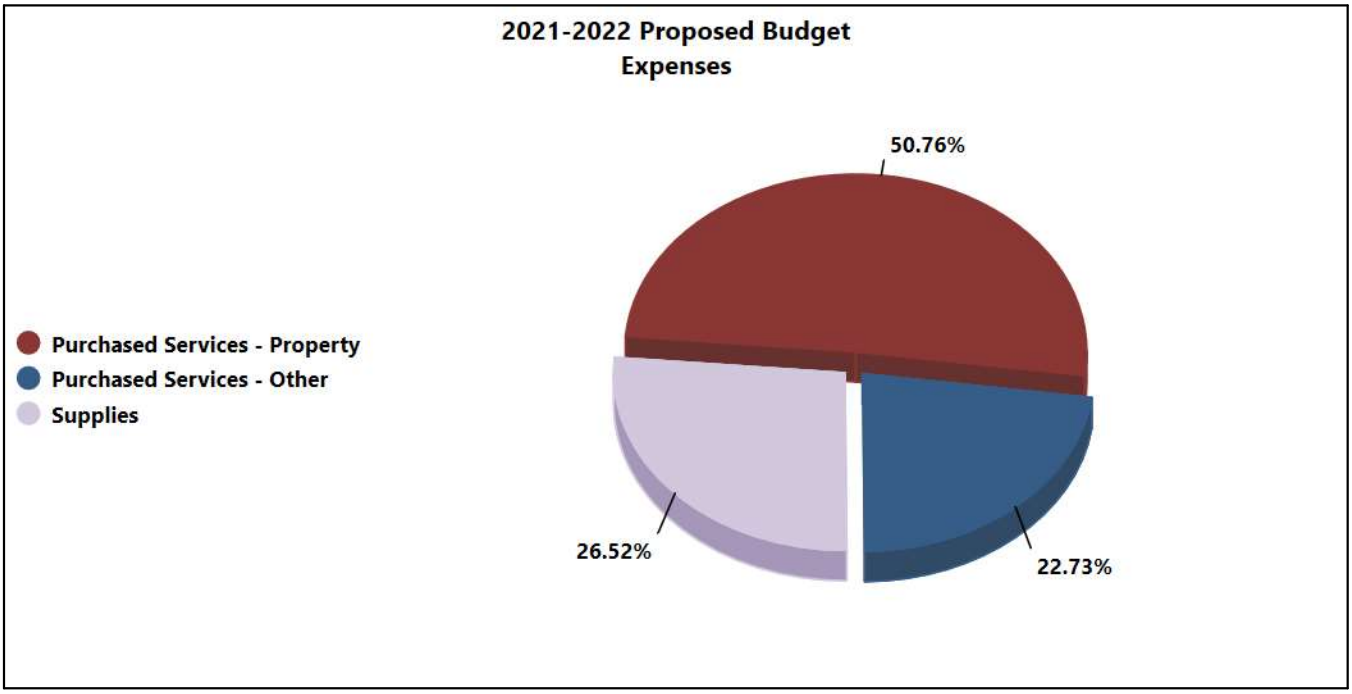
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 83,000	$ 78,753	$ 83,000	$ 74,761	$ 83,000
Personal Services – Employee Benefits	58,442	47,666	16,388	14,239	16,388
Purchased Services - Professional & Technical	690	70	700	-	700
Purchased Services - Property	15,500	1,768	26,000	24,893	26,000
Purchased Services - Other	7,286	7,821	7,000	1,300	7,000
Supplies	6,800	4,841	8,338	4,987	7,800
Capital Outlay - Machinery & Equipmnet	796	796	-	-	-
Total Expenses	**$ 172,514**	**$ 141,715**	**$ 141,426**	**$ 120,180**	**$ 140,888**



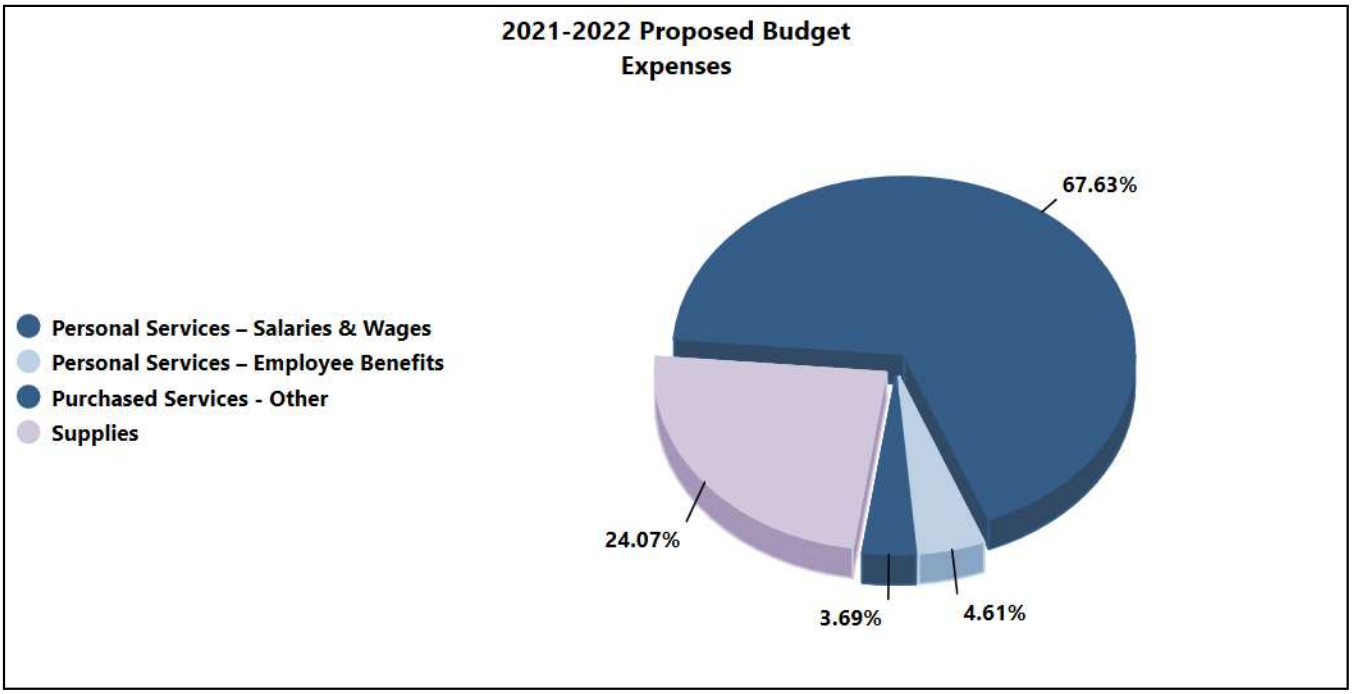
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 1,000	$ 64,680	$ 83,792	$ -	$ 74,736
Total Expenses	**$ 1,000**	**$ 64,680**	**$ 83,792**	**$ -**	**$ 74,736**



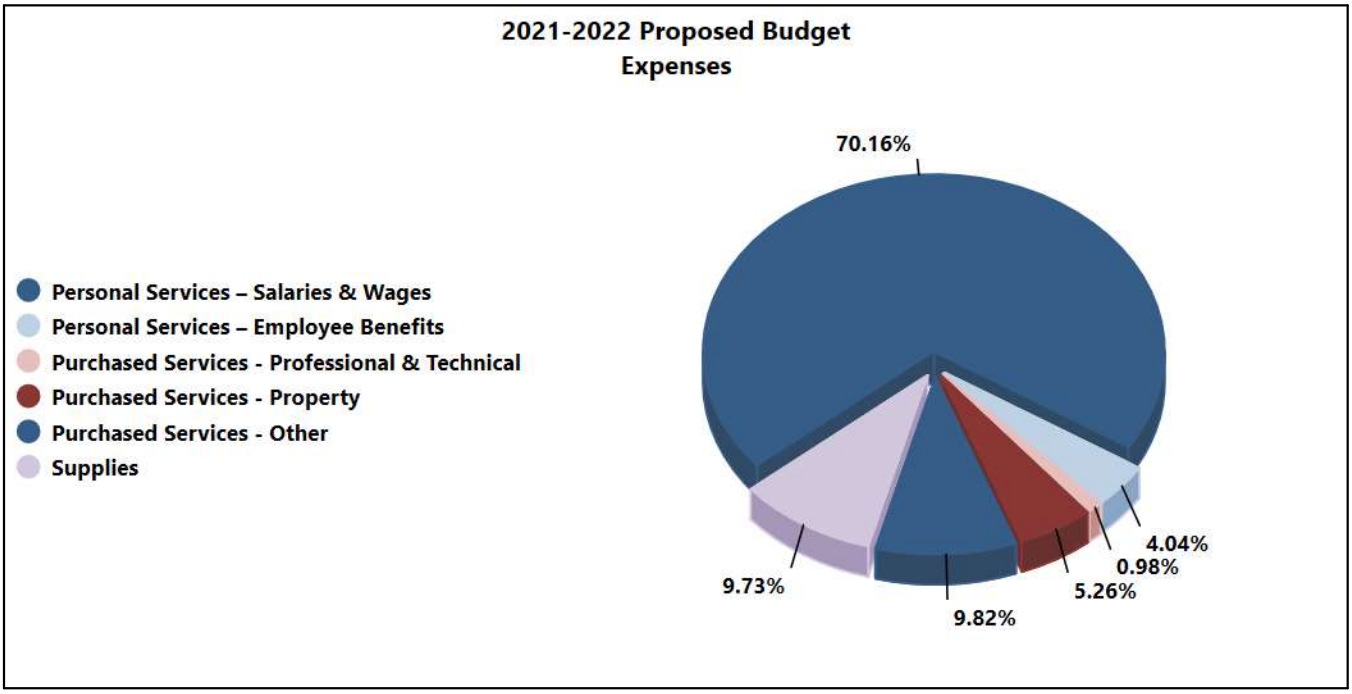
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 8,400	$ 1,991	$ 13,400	$ 8,324	$ 13,400
Purchased Services - Other	6,658	6,658	6,000	6,923	6,000
Supplies	5,000	-	7,000	177	7,000
Total Expenses	**$ 20,058**	**$ 8,649**	**$ 26,400**	**$ 15,424**	**$ 26,400**



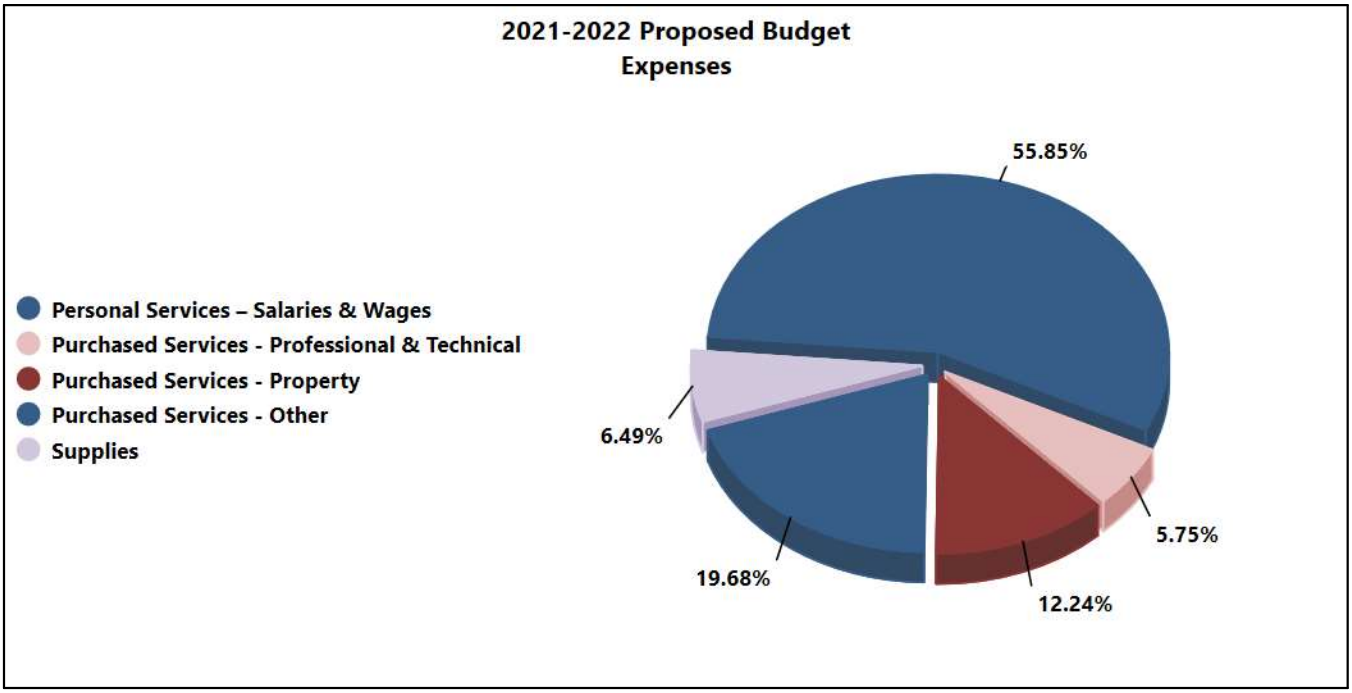
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 32,530	$ 35,885	$ 36,500	$ 33,847	$ 36,500
Personal Services – Employee Benefits	10,672	14,826	2,489	2,825	2,489
Purchased Services - Professional & Technical	-	1,512	-	36	-
Purchased Services - Other	1,990	1,864	1,990	2,428	1,990
Supplies	14,503	(9,292)	12,991	14,075	12,991
Total Expenses	**$ 59,695**	**$ 44,795**	**$ 53,970**	**$ 53,211**	**$ 53,970**



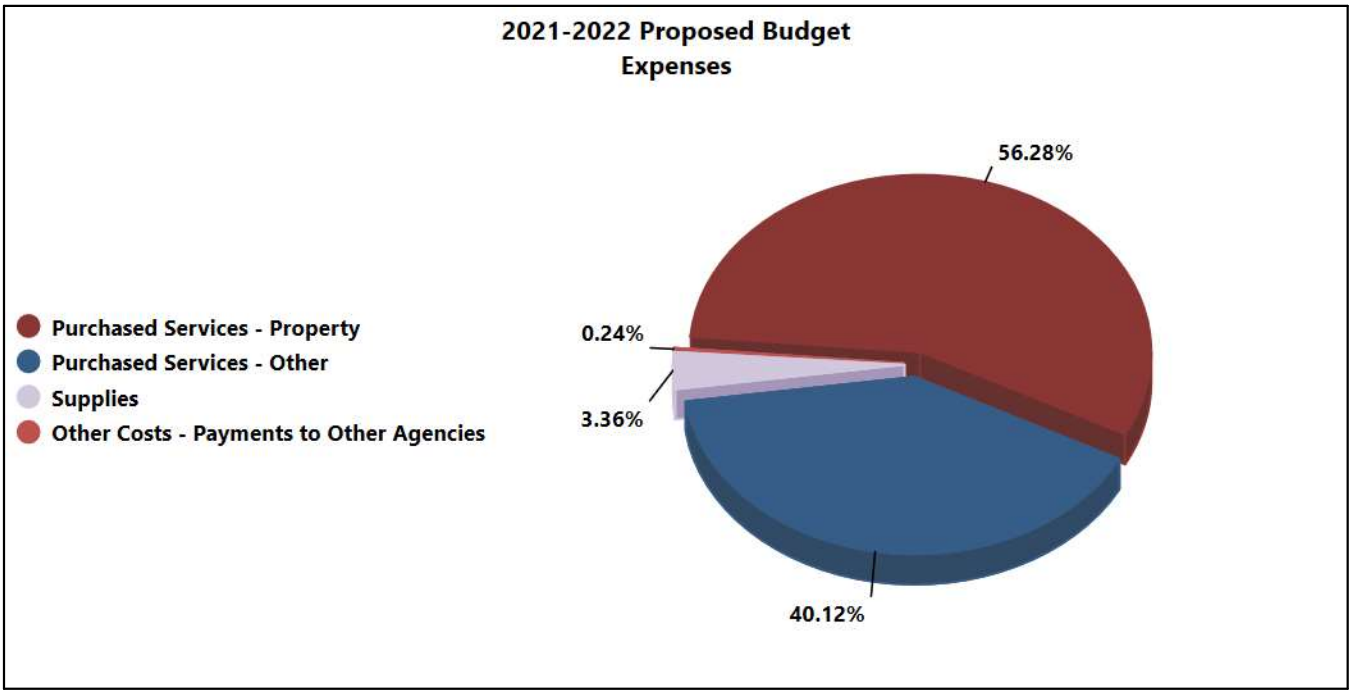
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 26,980	$ 28,841	$ 40,000	$ 3,249	$ 40,000
Personal Services – Employee Benefits	2,374	2,516	2,303	249	2,303
Purchased Services - Professional & Technical	560	29	560	-	560
Purchased Services - Property	3,000	766	3,000	2,124	3,000
Purchased Services - Other	5,832	6,431	5,600	2,102	5,600
Supplies	5,550	740	5,550	32	5,550
Capital Outlay - Property	307	440	-	371	-
Total Expenses	**$ 44,603**	**$ 39,763**	**$ 57,013**	**$ 8,127**	**$ 57,013**



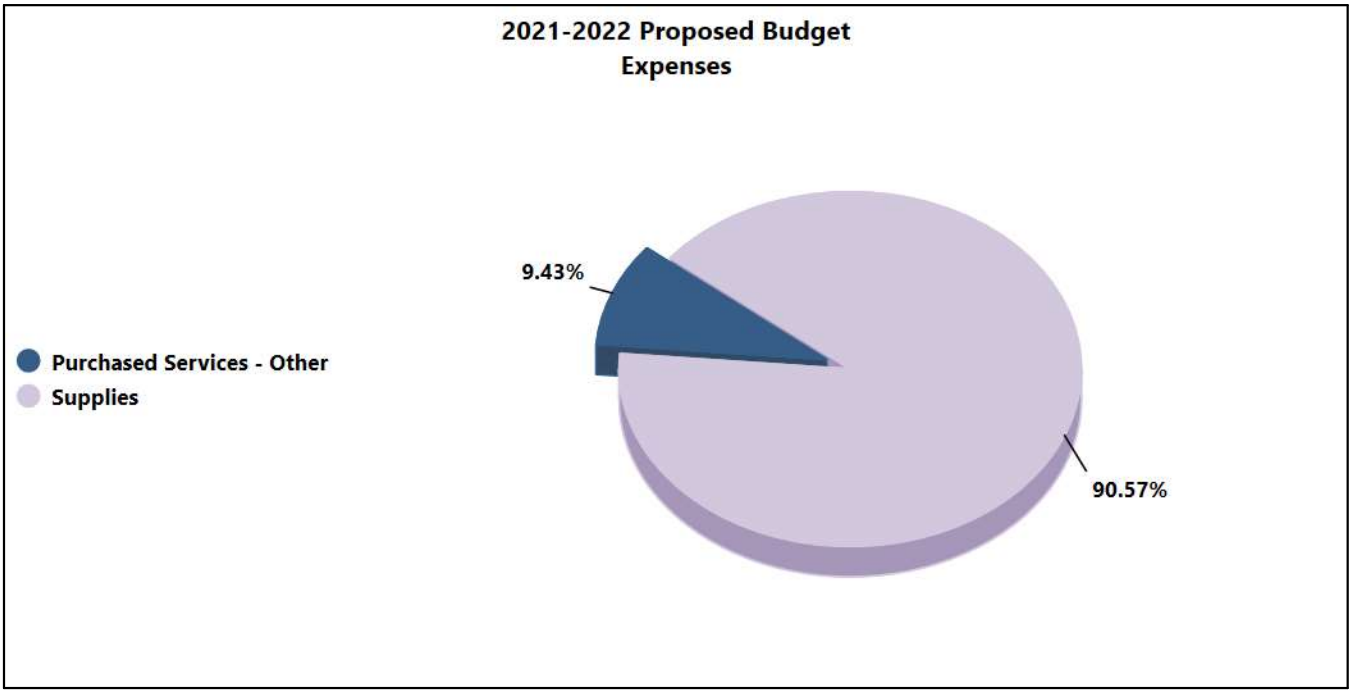
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 34,000	$ 34,357	$ 35,700	$ -	$ 34,000
Purchased Services - Professional & Technical	3,500	2,555	3,500	150	3,500
Purchased Services - Property	7,468	6,458	7,450	36,204	7,450
Purchased Services - Other	11,980	14,470	11,980	2,653	11,980
Supplies	5,927	3,260	5,650	2,221	3,950
Capital Outlay - Property	150	150	-	-	-
Total Expenses	**$ 63,025**	**$ 61,250**	**$ 64,280**	**$ 41,228**	**$ 60,880**



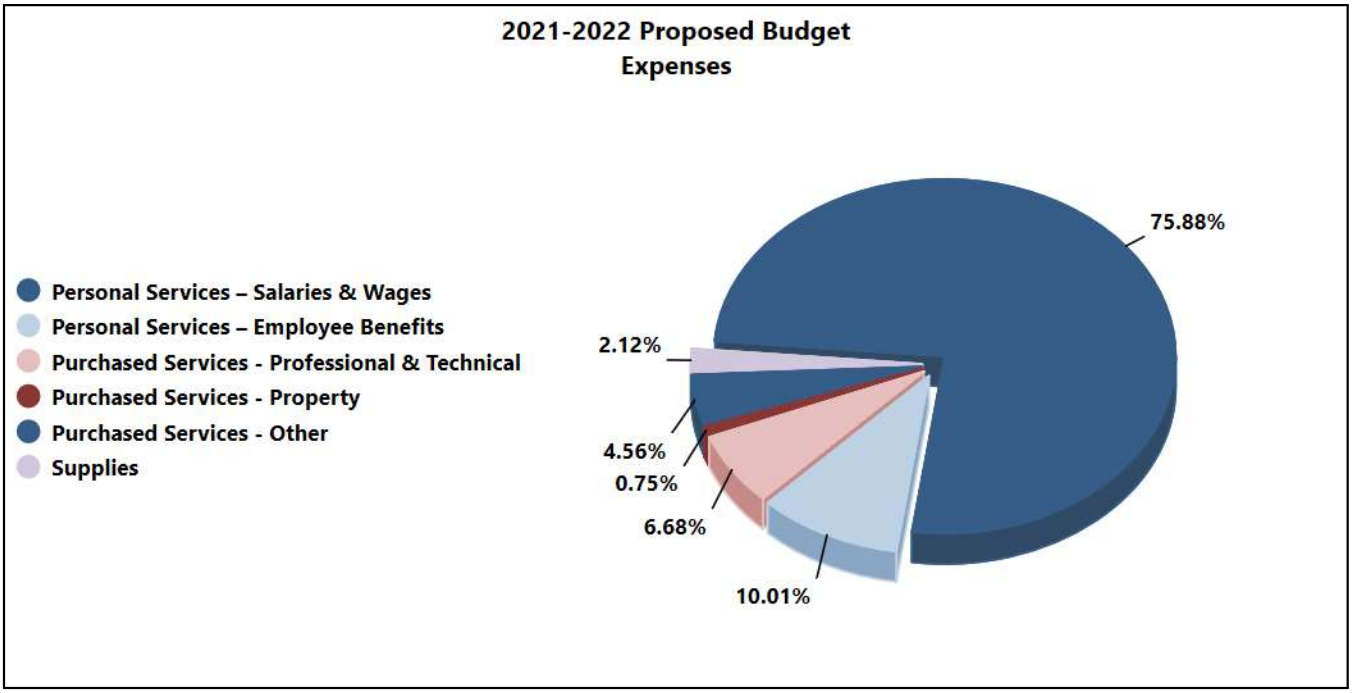
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 67,700	$ 11,058	$ 43,371	$ 3,924	$ 47,700
Purchased Services - Other	39,573	29,686	34,000	1,338	34,000
Supplies	4,850	2,354	7,179	2,364	2,850
Capital Outlay - Property	13,810	13,810	-	-	-
Other Costs - Payments to Other Agencies	200	-	200	-	200
Total Expenses	**$ 126,133**	**$ 56,908**	**$ 84,750**	**$ 7,626**	**$ 84,750**



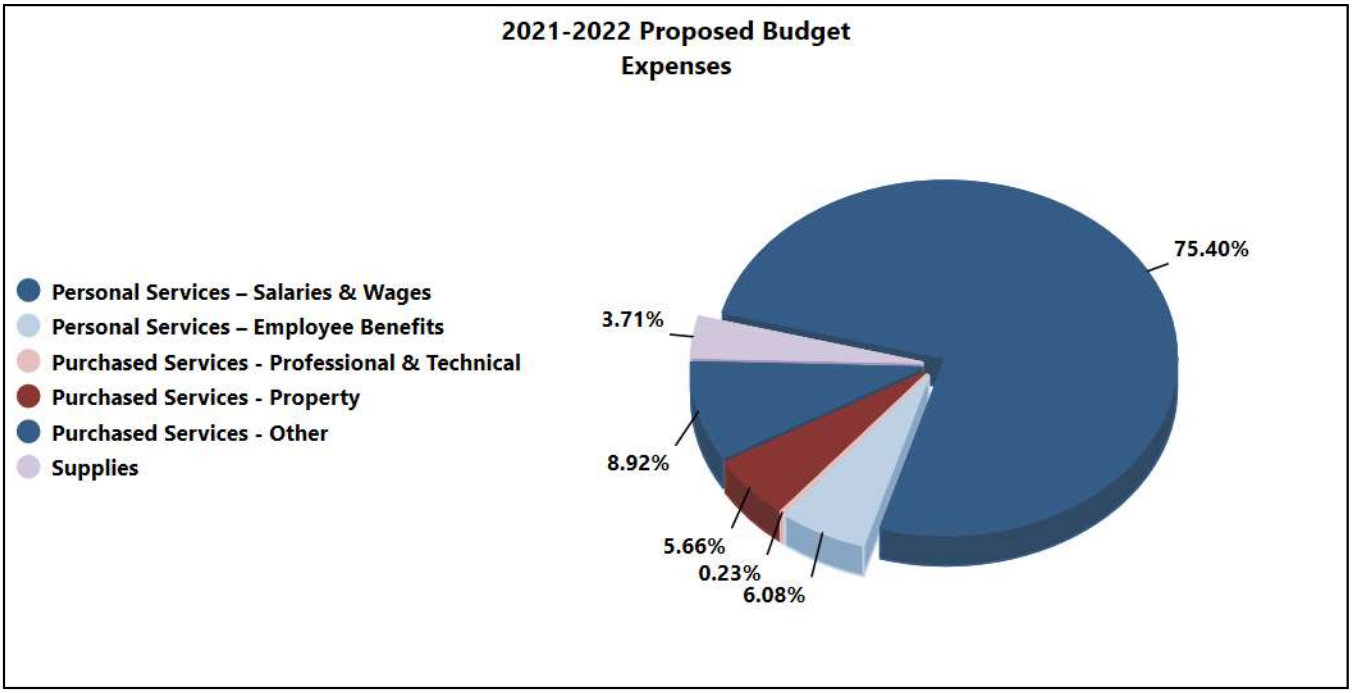
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ -	$ 2,000	$ -	$ 2,000
Supplies	18,500	15,585	10,700	5,231	19,200
Total Expenses	**$ 18,500**	**$ 15,585**	**$ 12,700**	**$ 5,231**	**$ 21,200**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 113,336	$ 95,701	$ 116,500	$ 81,778	$ 116,500
Personal Services – Employee Benefits	39,377	38,234	15,372	14,044	15,372
Purchased Services - Professional & Technical	16,344	16,119	10,260	3,283	10,260
Purchased Services - Property	1,150	674	2,850	2,342	1,150
Purchased Services - Other	7,000	3,330	7,000	3,881	7,000
Supplies	3,065	1,206	2,977	2,239	3,250
Total Expenses	**$ 180,272**	**$ 155,264**	**$ 154,959**	**$ 107,567**	**$ 153,532**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ -	$ -	$ 74,000	$ -	$ 60,000
Personal Services – Employee Benefits	14,065	-	4,840	-	4,840
Purchased Services - Professional & Technical	185	-	185	-	185
Purchased Services - Property	4,500	-	4,500	-	4,500
Purchased Services - Other	7,100	-	7,100	-	7,100
Supplies	2,950	120	1,250	-	2,950
Total Expenses	**$ 28,800**	**$ 120**	**$ 91,875**	**$ -**	**$ 79,575**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 46,820	$ 45,404	$ 48,500	$ 44,838	$ 48,500
Personal Services – Employee Benefits	27,435	23,064	7,419	7,020	7,419
Purchased Services - Professional & Technical	29,336	26,708	29,335	12,350	29,335
Purchased Services - Property	4,323	2,732	2,100	1,779	2,100
Purchased Services - Other	15,629	6,131	17,620	2,041	17,620
Supplies	32,096	18,159	21,694	32,709	17,100
Capital Outlay - Property	374	374	-	-	-
Capital Outlay - Machinery & Equipmnet	2,183	2,183	-	-	-
Other Costs - Payments to Other Agencies	6,000	6,000	6,000	6,119	6,000
Total Expenses	**$ 164,196**	**$ 130,755**	**$ 132,668**	**$ 106,856**	**$ 128,074**

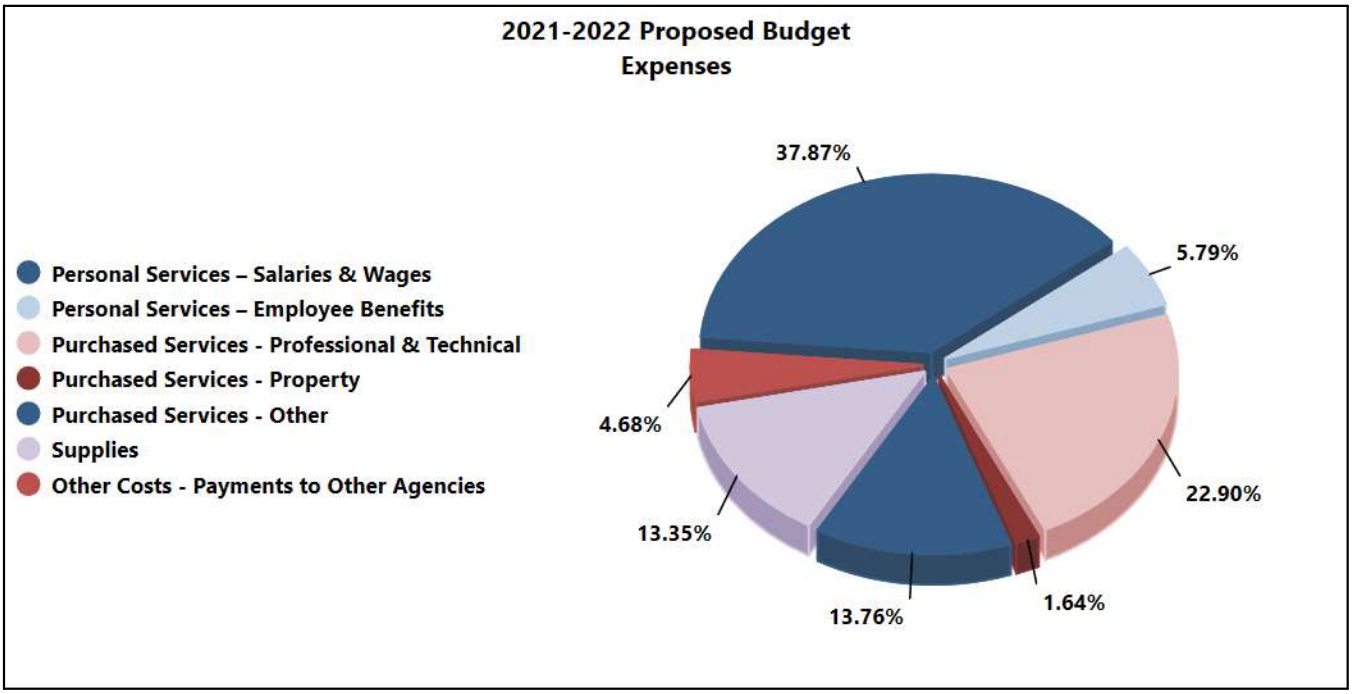


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Water-Sewer Fund

FY2022

Departments

505-4310

505-4344

505-4410

505-4444

505-4510

Description

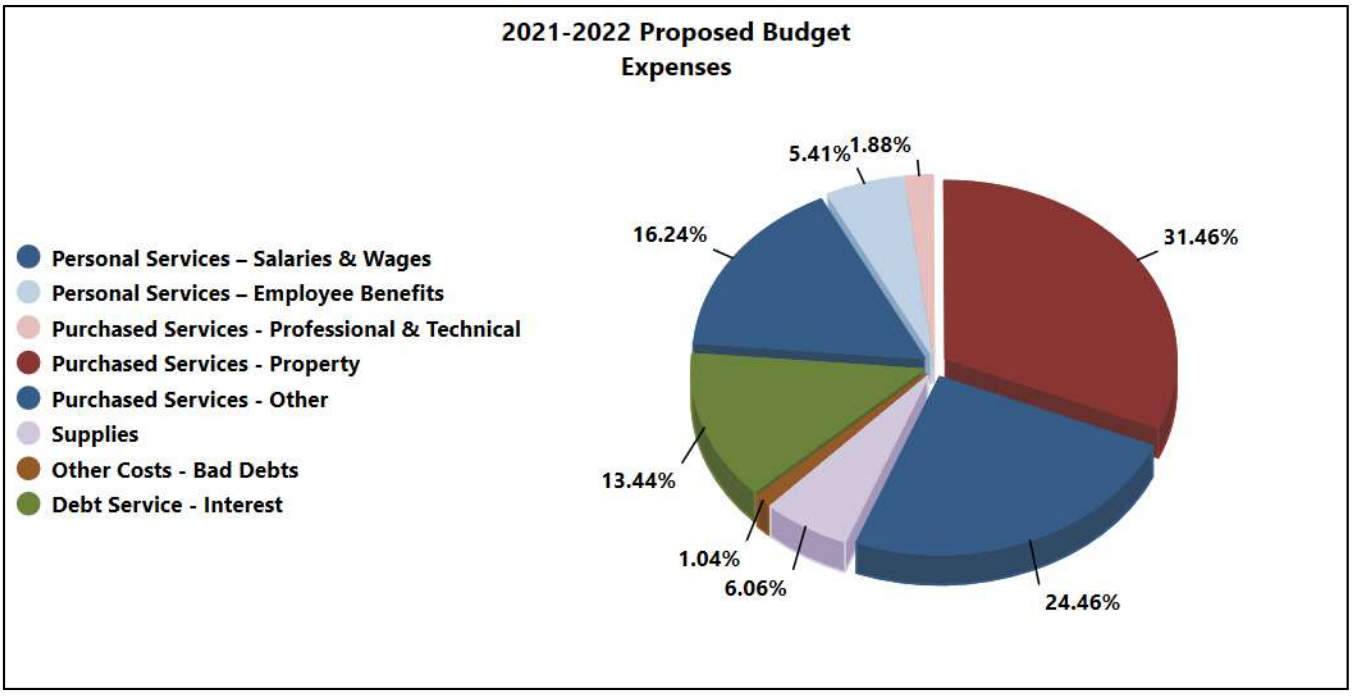
The Water Fund is an enterprise fund that generates revenue mostly through user fees. The Water Fund is responsible for delivering safe and pleasant drinking water to the citizens of Sylvester. This division is also responsible for water mains and the installation of new water meters. The Water Fund consists of the utilities administration, water-sewer operations, and various wells located in Sylvester.

The Sewer Fund is an enterprise fund that generates revenue mostly through user fees. The Sewer Fund is responsible for the treatment of the City's wastewater and disposal of sewage sludge in accordance with the Environmental Protection Division's guidelines. This Fund is also responsible for the maintenance of all water mains and the installation of new taps and sewer extensions. The Sewer Fund is comprised of operating, lift station, and financial departments.

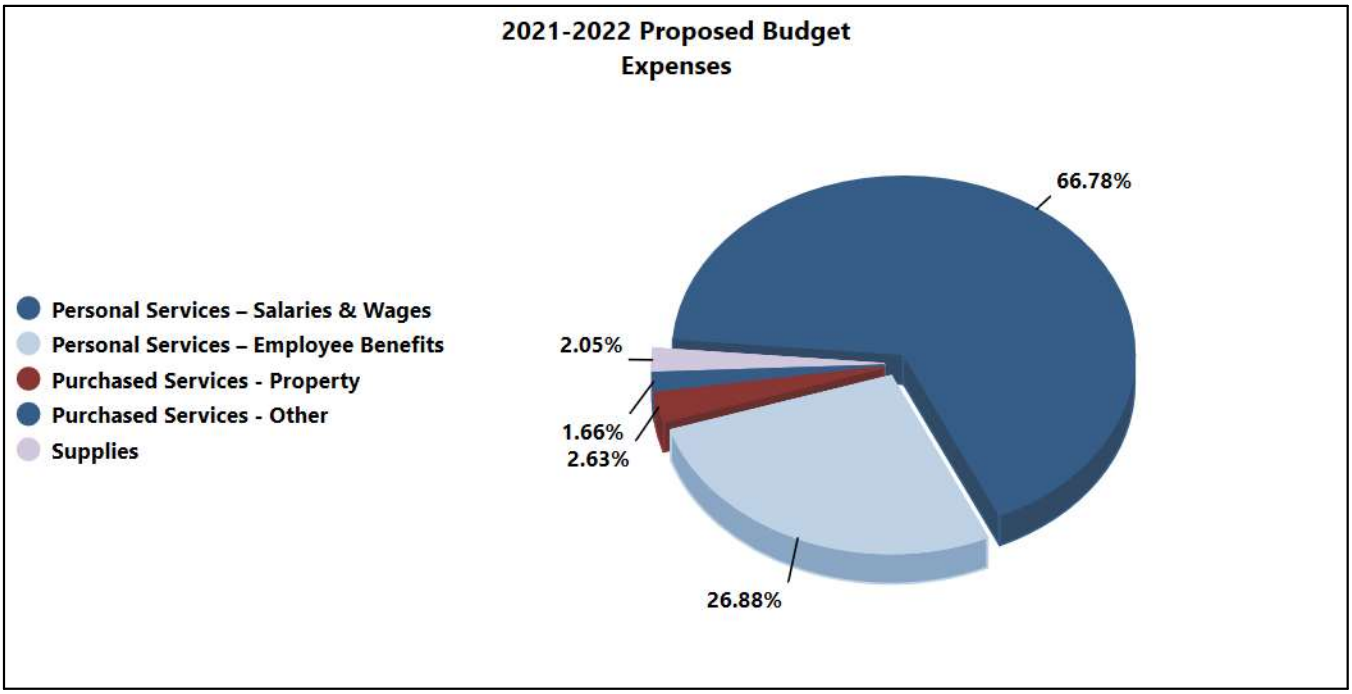
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Gefa 14-005 Dwsrf	$ -	$ 28,860	$ -	$ 176,434	$ -
Water Rev	924,645	935,872	924,645	850,294	969,323
Water S/C	3,065	2,440	3,065	2,200	3,065
Water Rev - City Use	25,588	20,872	25,588	2,740	25,588
Water Rev - Isabella	63,094	74,700	63,094	63,350	63,094
Sewer Rev	780,787	783,079	780,787	708,143	789,787
Sewer Taps	3,600	7,289	3,600	7,948	3,600
Plumbing Inspect Fee	900	200	900	-	900
Sewer Rev - City Use	25,896	19,360	25,896	2,018	25,896
Penalties	24,362	19,059	24,362	19,446	24,362
Other Revenues	27,000	-	27,000	-	36,000
Sewer Tap-Outside City	-	331	-	-	-
Bad Check Fee	300	-	300	(1,544)	300
Interest Income	2,000	378	2,000	54	2,000
Transfer - Gf	(333,754)	(189,631)	-	-	-
Transfer - Water	-	3,164	-	-	-
Transfer - Gf Water	-	(30,000)	-	-	-
Total Revenues	**1,547,483**	**1,675,973**	**1,881,237**	**1,831,083**	**1,943,915**
Expenses by Department					
Sanitation & Wastewater	-	-	58,396	(58,396)	-
Sewer Administration	735,233	732,496	784,366	675,549	767,663
Meter Readers/Customer Service (Sewer)	77,745	48,009	58,745	45,001	57,745
Water Administration	725,788	711,326	865,997	669,140	777,411
Meter Readers/Customer Service (Water)	57,205	(31,416)	46,921	47,509	46,921
Solid Waste & Recycling Administration	28,512	-	41,812	41,025	28,512
Total Expenses by Department	**1,624,483**	**1,460,415**	**1,856,237**	**1,419,828**	**1,678,252**
Surplus (Deficit)	**$ (77,000)**	**$ 215,558**	**$ 25,000**	**$ 411,255**	**$ 265,663**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Employee Benefits	$ -	$ -	$ 58,396	$ (58,396)	$ -
Total Expenses	**$ -**	**$ -**	**$ 58,396**	**$ (58,396)**	**$ -**

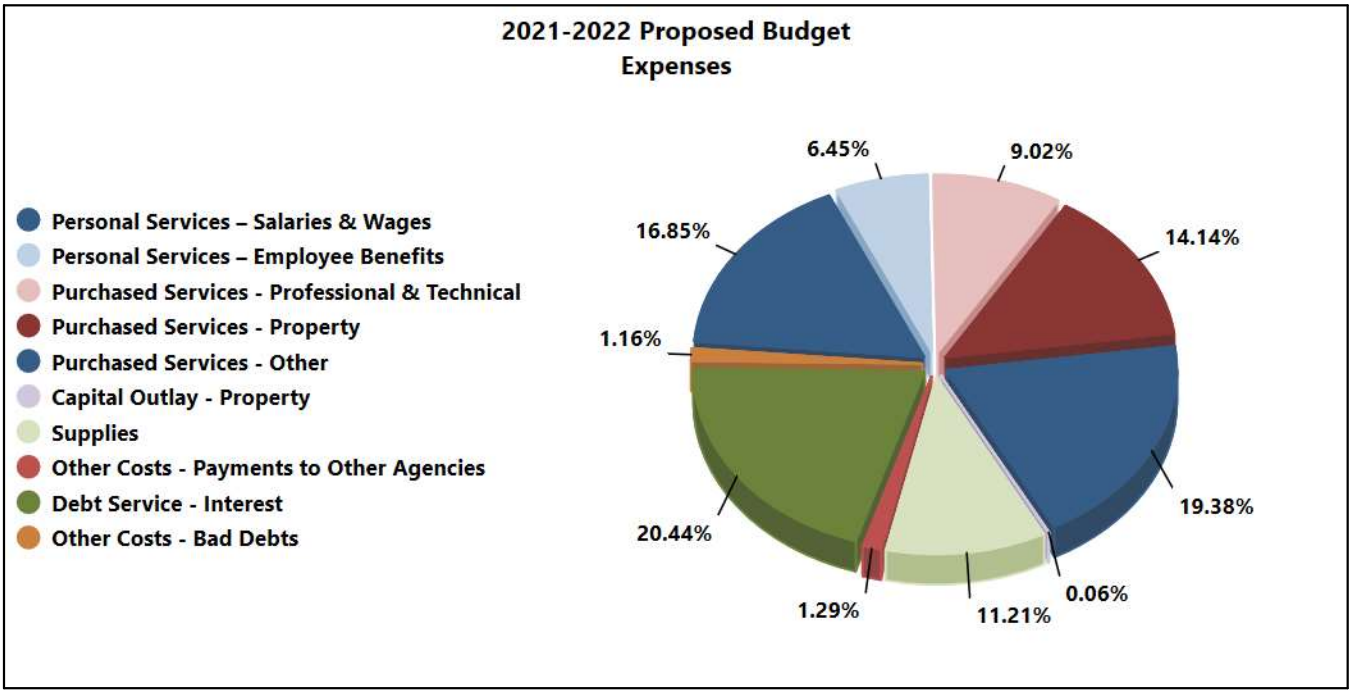
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 132,685	$ 77,989	$ 124,685	$ 88,124	$ 124,685
Personal Services – Employee Benefits	107,387	32,295	32,550	28,148	41,550
Purchased Services - Professional & Technical	61,430	56,149	14,430	59,237	14,430
Purchased Services - Property	119,500	158,852	241,500	310,319	241,500
Purchased Services - Other	168,433	175,822	187,800	33,274	187,800
Supplies	34,600	14,236	44,703	15,264	46,500
Capital Outlay - Property	-	-	-	23,439	-
Depreciation	-	182,425	-	-	-
Other Costs - Bad Debts	8,000	-	8,000	-	8,000
Debt Service - Interest	103,198	34,728	130,698	117,744	103,198
Total Expenses	**$ 735,233**	**$ 732,496**	**$ 784,366**	**$ 675,549**	**$ 767,663**



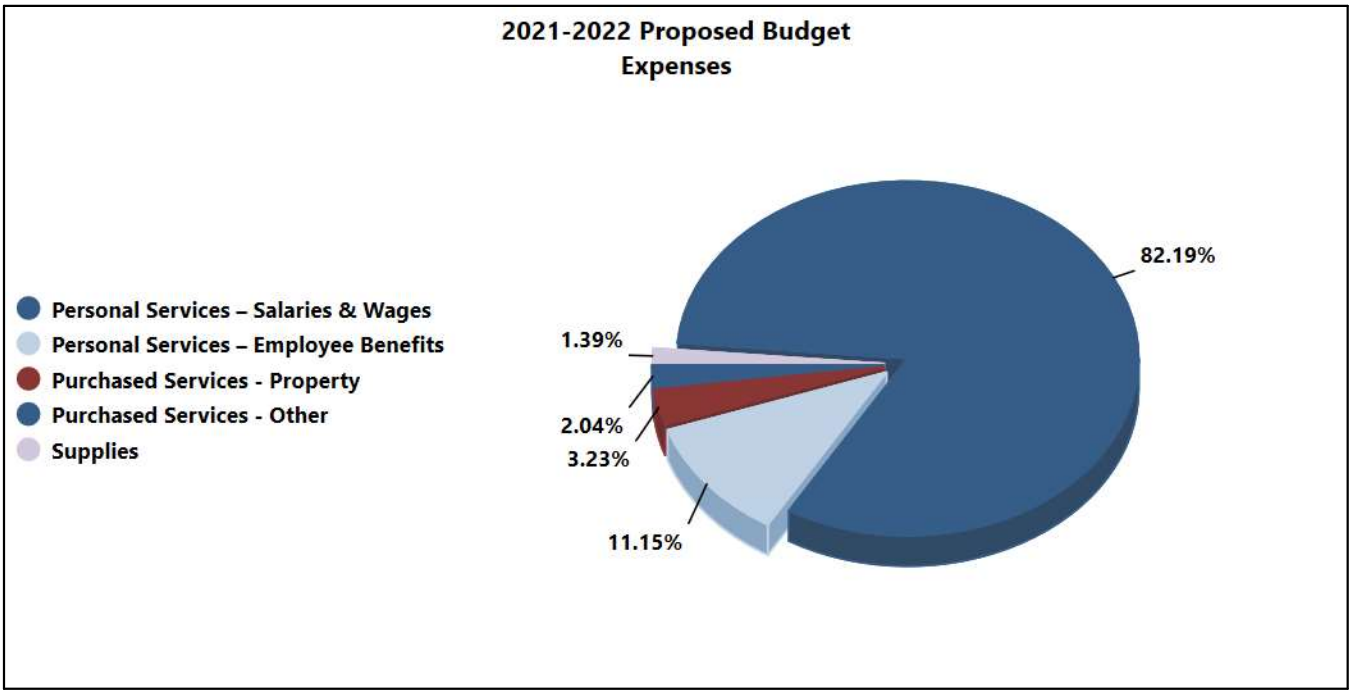
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 38,563	$ 34,986	$ 38,563	$ 37,013	$ 38,563
Personal Services – Employee Benefits	35,523	12,588	15,523	6,691	15,523
Purchased Services - Property	1,517	-	1,517	-	1,517
Purchased Services - Other	958	434	958	323	958
Supplies	1,184	-	2,184	974	1,184
Total Expenses	**$ 77,745**	**$ 48,008**	**$ 58,745**	**$ 45,001**	**$ 57,745**



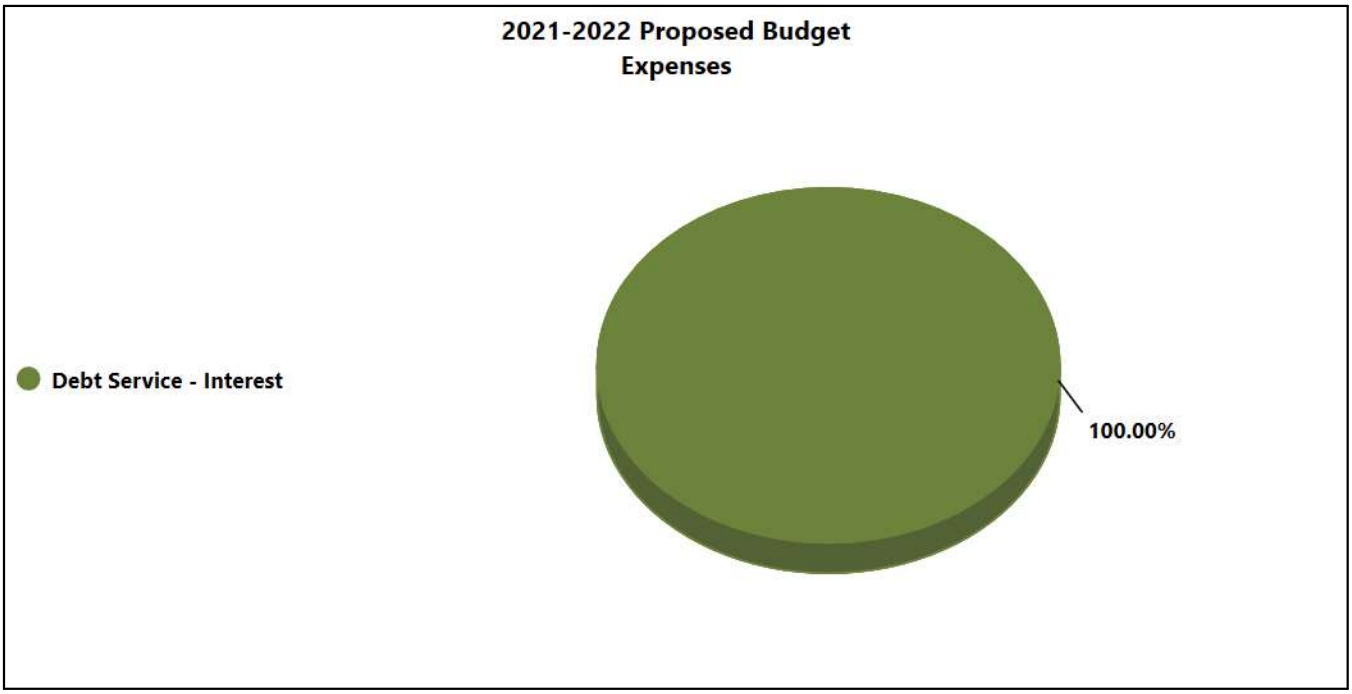
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 180,118	$ 113,444	$ 132,400	$ 132,442	$ 131,000
Personal Services – Employee Benefits	123,427	64,410	50,149	39,397	50,149
Purchased Services - Professional & Technical	17,600	20,333	70,100	16,262	70,100
Purchased Services - Property	39,900	21,982	109,900	125,230	109,900
Purchased Services - Other	122,561	136,349	162,075	54,504	150,700
Supplies	80,800	51,110	86,680	74,345	87,180
Capital Outlay - Property	-	54,185	(12,875)	48,110	500
Depreciation	-	182,425	-	-	-
Other Costs - Payments to Other Agencies	10,000	9,000	40,686	-	10,000
Other Costs - Bad Debts	6,500	-	9,000	-	9,000
Debt Service - Interest	144,882	58,087	217,882	178,852	158,882
Total Expenses	**$ 725,788**	**$ 711,325**	**$ 865,997**	**$ 669,142**	**$ 777,411**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 38,563	$ 31,547	$ 38,563	$ 39,327	$ 38,563
Personal Services – Employee Benefits	15,517	(64,366)	5,233	6,953	5,233
Purchased Services - Property	1,517	-	1,517	-	1,517
Purchased Services - Other	958	451	958	323	958
Supplies	650	952	650	906	650
Total Expenses	**$ 57,205**	**$ (31,416)**	**$ 46,921**	**$ 47,509**	**$ 46,921**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Debt Service - Interest	$ 28,512	$ -	$ 41,812	$ 41,025	$ 28,512
Total Expenses	**$ 28,512**	**$ -**	**$ 41,812**	**$ 41,025**	**$ 28,512**





Gas Fund

FY2022

Departments

515-4700-Gas Administration

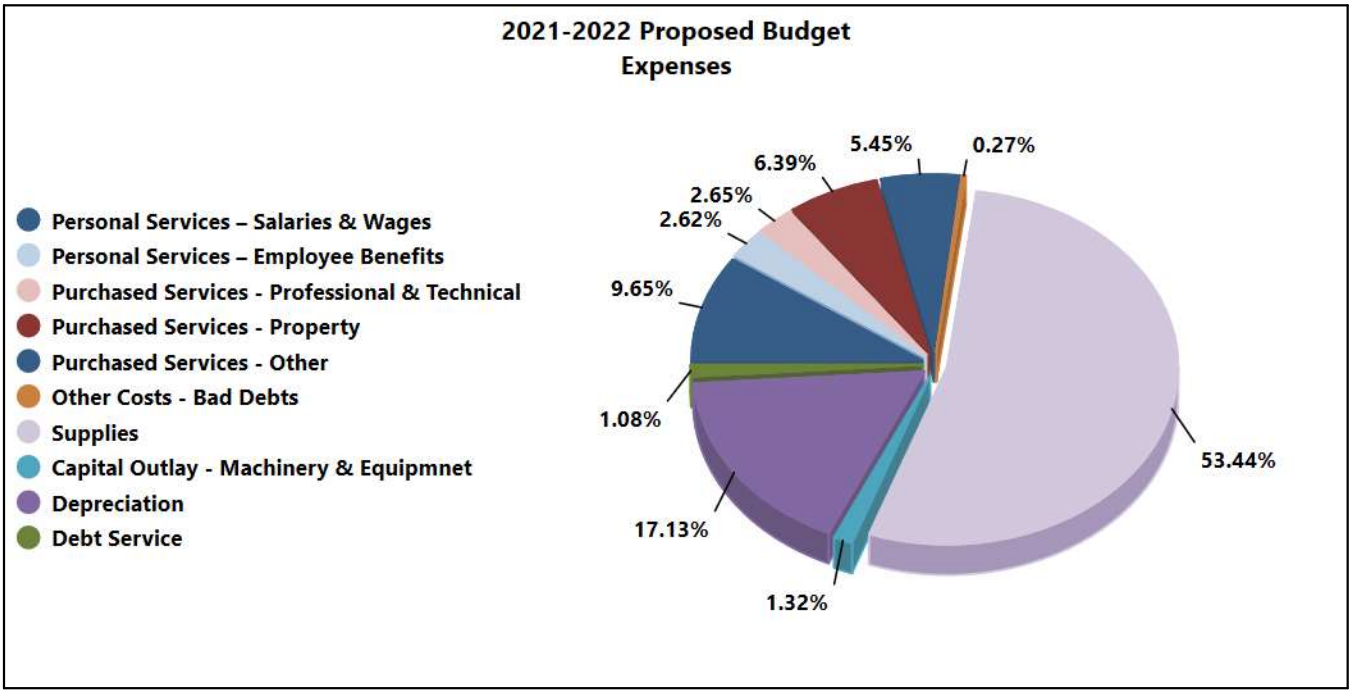
515-4714-Meter Reader/Customer Service(Gas)

Description

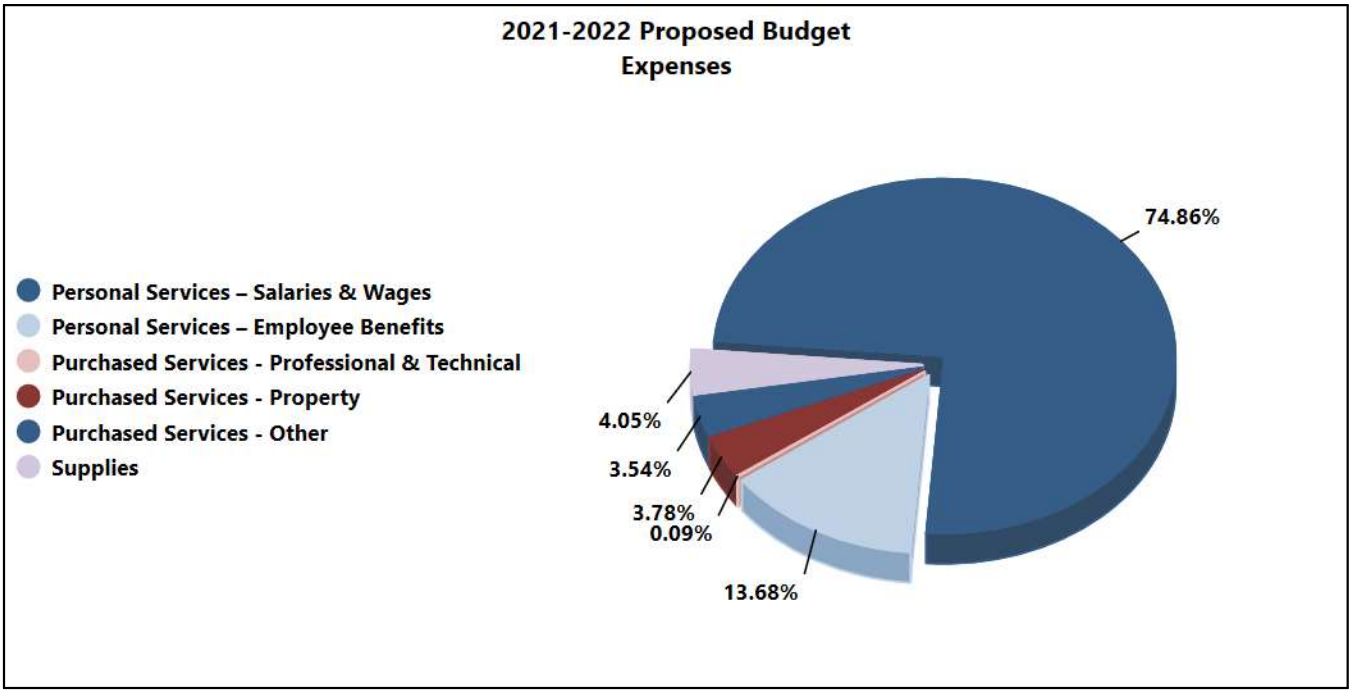
The Gas Fund is an enterprise fund that generates revenue mostly through user fees. The Gas Fund is responsible for operating and maintaining the City's natural gas system and delivering natural gas to all customers. This Fund meets all requirements of the Georgia Public Service Commission. The Gas Fund consists of operating, administration, peak shaving, and financial departments.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Gas - Res	$ 268,818	$ 207,501	$ 270,000	$ 233,188	$ 270,000
Gas - City Use	6,119	4,759	6,119	(21)	6,119
Gas - Com	287,146	318,687	287,146	198,103	287,146
Gas - Ind	300,000	240,370	300,000	101,698	250,000
Gas - Agri	110,000	51,516	110,000	47,298	110,000
Gas Taps	12,000	400	12,000	500	12,000
Gas S/C	1,380	1,220	1,380	1,000	1,380
Penalties	10,505	5,075	10,505	3,982	10,505
Other Revenue	50,460	8,582	50,460	47,536	50,460
Bad Check Fee	-	200	-	222	-
Interest Income	100	55	100	16	100
Transfer - Gf	(93,321)	(35,668)	(156,263)	-	-
Total Revenues	**953,207**	**802,697**	**891,447**	**633,522**	**997,710**
Expenses by Department					
Electrical Administration	-	-	(1,000)	-	-
Gas Administration	795,338	667,077	806,869	537,149	912,132
Meter Readers/Customer Service (Gas)	157,869	89,012	85,578	93,637	85,578
Total Expenses by Department	**953,207**	**756,089**	**891,447**	**630,786**	**997,710**
Surplus (Deficit)	**$ -**	**$ 46,608**	**$ -**	**$ 2,736**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 109,693	$ 105,010	$ 88,000	$ 92,657	$ 88,000
Personal Services – Employee Benefits	114,885	65,797	23,918	21,025	23,918
Purchased Services - Professional & Technical	24,200	18,522	25,200	21,441	24,200
Purchased Services - Property	17,200	12,734	58,300	26,935	58,300
Purchased Services - Other	47,736	37,634	49,736	39,326	49,736
Supplies	467,309	413,402	537,400	305,760	487,400
Capital Outlay - Machinery & Equipmnet	-	240	12,000	22,000	12,000
Depreciation	-	21,078	-	-	156,263
Other Costs - Bad Debts	4,500	-	2,500	153	2,500
Debt Service - Principal	9,208	(7,340)	9,208	7,851	9,208
Debt Service - Interest	607	-	607	-	607
Total Expenses	**$ 795,338**	**$ 667,077**	**$ 806,869**	**$ 537,148**	**$ 912,132**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 75,789	$ 59,120	$ 64,066	$ 78,557	$ 64,066
Personal Services – Employee Benefits	72,275	29,517	11,707	13,657	11,707
Purchased Services - Professional & Technical	74	-	74	-	74
Purchased Services - Property	3,233	-	3,233	-	3,233
Purchased Services - Other	3,031	376	3,031	-	3,031
Supplies	3,467	-	3,467	1,423	3,467
Total Expenses	**$ 157,869**	**$ 89,013**	**$ 85,578**	**$ 93,637**	**$ 85,578**





Electric Fund

FY2022

Departments

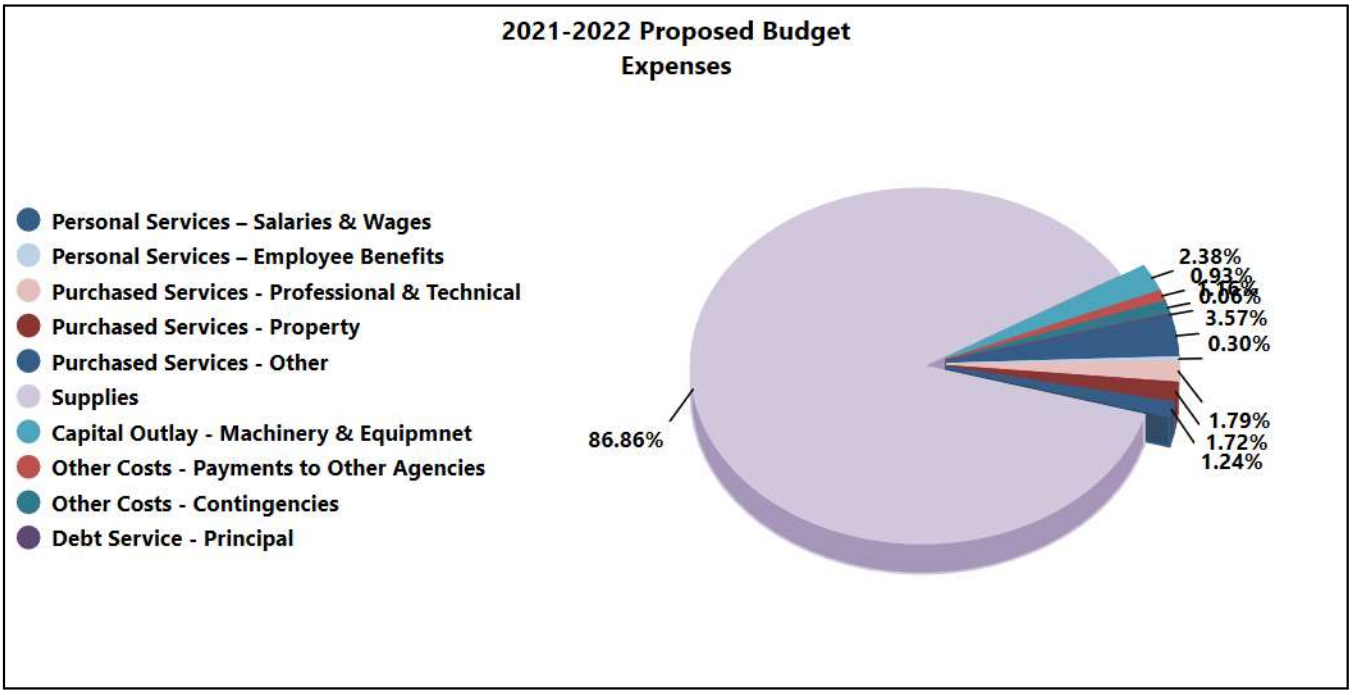
4600-Electrical Administration
4614-Meter readers/Customer Service

Description

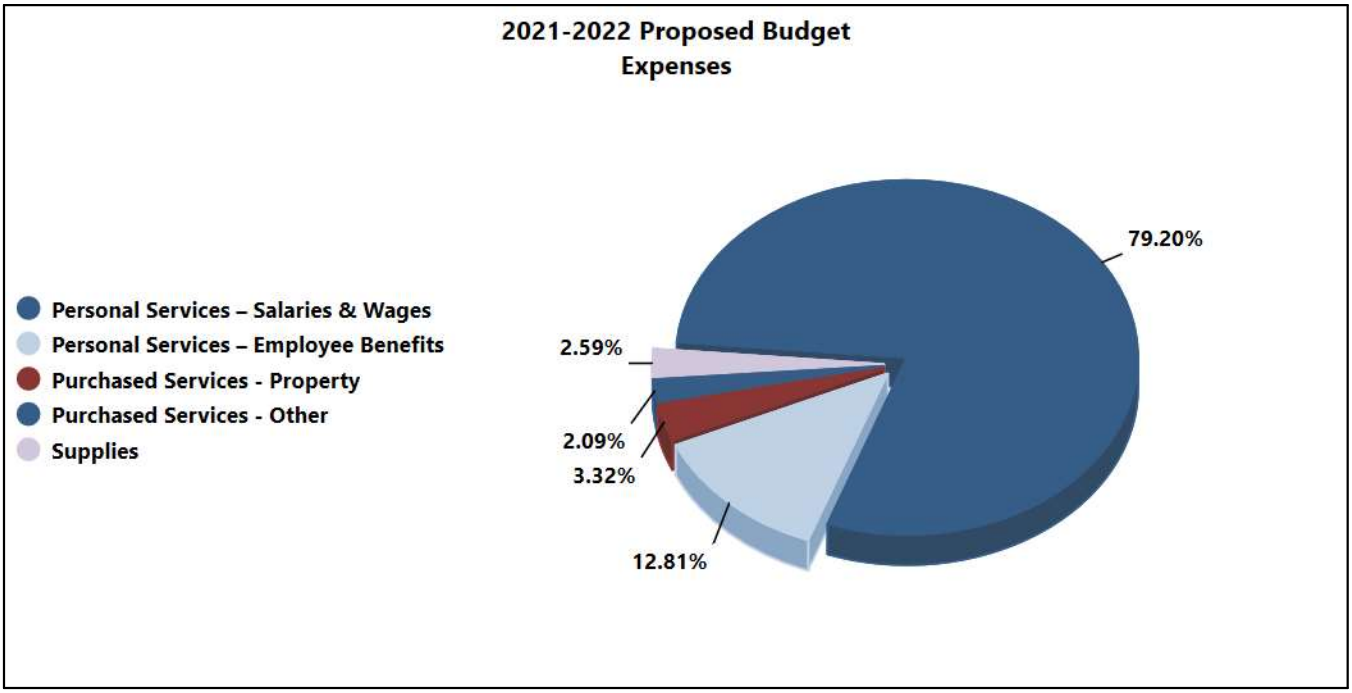
The Electrical Fund is an enterprise fund that generates revenue mostly through user fees. The Electrical Fund is responsible for delivering Electric power to the citizens of Sylvester. This division is also responsible for the installation of new service entrance meters. The Electric Fund consists of the utilities administration, electrical operations, located in Sylvester.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Elect - Res	$ 4,445,248	$ 4,481,345	$ 4,578,605	$ 4,287,216	$ 4,578,605
Elect Rev - City Use	319,369	336,980	319,369	297,666	319,369
Elect - Com	3,287,962	3,299,068	3,485,240	2,935,492	3,485,240
Dusk To Dawn Lights	232,394	245,817	232,394	246,284	232,394
Elect - Ind	3,141,118	3,064,355	2,667,057	2,191,765	3,141,118
Light S/C	12,250	10,950	12,250	10,848	12,250
Penalties	80,960	65,404	80,960	69,490	80,960
Other Revenues	2,580	44,974	2,580	152,321	-
Elect Inspect Fee	2,522	1,730	2,522	3,469	2,522
Cut-Off Fees	18,660	11,220	18,660	13,185	18,660
Bad Check Fee	1,200	1,127	1,200	2,356	1,200
Interest Income	4,130	461	4,130	60	4,130
Interest - Cd Savings	-	2	-	-	-
Pole Rental	133,739	110,819	133,739	45,071	133,739
Other (Miscellanoeus Rev)	-	(2,627)	(160,000)	(396)	160,000
Vendors Comp Sales Tax	3,205	3,021	3,205	(4,810)	3,205
Merchant Service Fee	4,855	4,683	4,855	6,014	4,855
Pole Attachment Fees	173,800	32,400	173,800	34,664	173,800
Bad Debt Recovery	73,881	6,578	143,302	3,530	143,302
Transfer - Gf	(6,357,932)	(1,686,068)	(3,484,932)	-	(3,484,932)
Transfer - Meag Trust Fund	-	(1,700,000)	-	-	-
Transfer - Economic Development	-	(100,000)	-	-	-
Total Revenues	**5,579,941**	**8,232,239**	**8,218,936**	**10,294,225**	**9,010,417**
Expenses by Department					
Electrical Administration	8,350,888	8,447,184	8,703,857	6,608,340	8,616,875
Meter Readers/Customer Service (Electric)	112,053	27,759	91,485	96,996	91,485
Total Expenses by Department	**8,462,941**	**8,474,943**	**8,795,342**	**6,705,336**	**8,708,360**
Surplus (Deficit)	**$ (2,883,000)**	**$ (242,704)**	**$ (576,406)**	**$ 3,588,889**	**$ 302,057**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 300,250	$ 353,664	$ 307,200	$ 363,916	$ 307,200
Personal Services – Employee Benefits	298,271	89,167	56,774	67,565	25,888
Purchased Services - Professional & Technical	154,269	146,626	297,769	235,178	154,269
Purchased Services - Property	143,000	128,710	173,300	161,971	148,000
Purchased Services - Other	97,813	85,991	116,813	182,393	106,813
Supplies	7,158,750	7,500,247	7,406,466	5,595,848	7,484,601
Capital Outlay - Machinery & Equipmnet	113,500	34,697	260,500	1,470	205,069
Depreciation	-	107,979	-	-	-
Other Costs - Payments to Other Agencies	-	25	50,000	-	80,000
Other Costs - Bad Debts	80,000	61	-	-	-
Other Costs - Contingencies	-	-	30,017	-	100,017
Debt Service - Principal	5,035	17	5,018	-	5,018
Total Expenses	**$ 8,350,888**	**$ 8,447,184**	**$ 8,703,857**	**$ 6,608,341**	**$ 8,616,875**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Personal Services – Salaries & Wages	$ 72,456	$ 63,196	$ 72,456	$ 78,653	$ 72,456
Personal Services – Employee Benefits	32,283	(41,811)	11,715	14,076	11,715
Purchased Services - Professional & Technical	-	-	-	35	-
Purchased Services - Property	3,033	34	3,033	-	3,033
Purchased Services - Other	1,914	401	1,914	323	1,914
Supplies	2,367	5,937	2,367	3,908	2,367
Total Expenses	**$ 112,053**	**$ 27,757**	**$ 91,485**	**$ 96,995**	**$ 91,485**





Telecom

FY2022

Departments

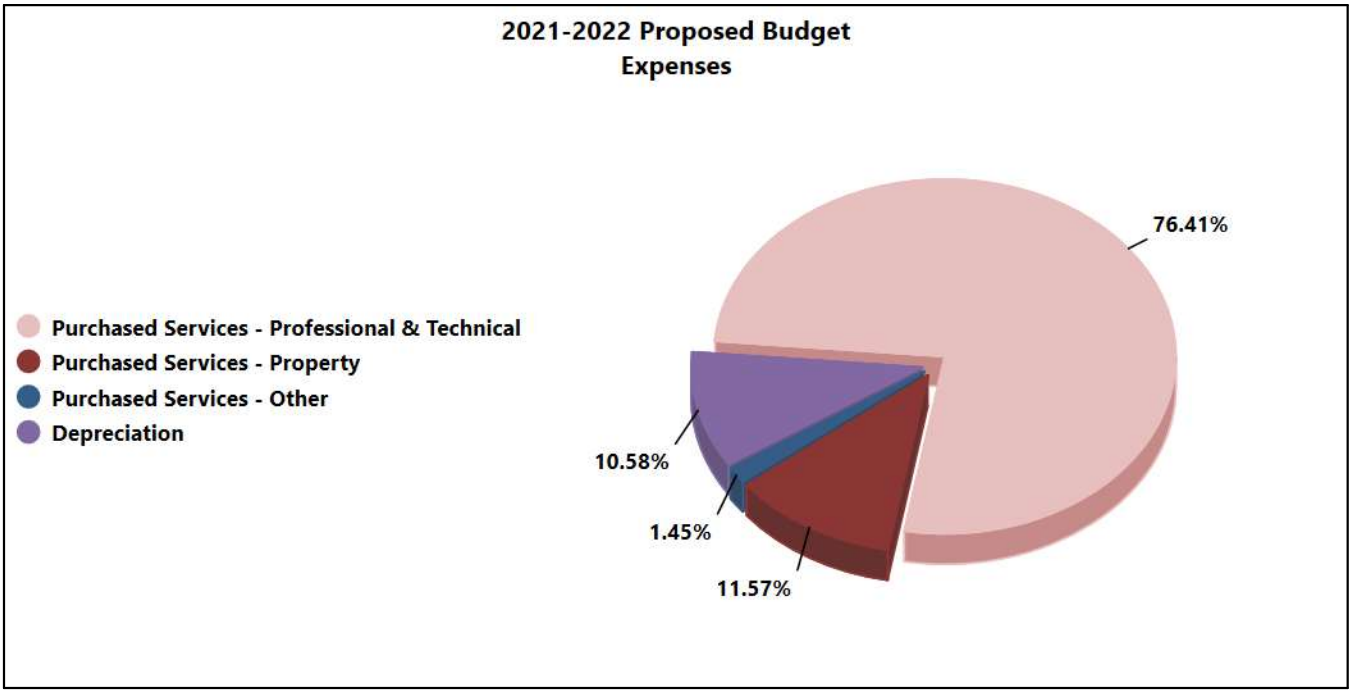
4750-Fiber Optic

Description

The Telecommunication department provides Fiber Optic Cable to Worth County schools.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Telecom Charges	$ 28,500	$ 18,368	$ 28,500	$ (12,805)	$ 28,500
Internet Rev	31,448	28,500	31,448	185,788	150,000
Internet - Dark Fiber	24,000	-	24,000	-	24,000
Installation Charges	5,000	-	5,000	-	5,000
Transfer - Gf	(21,948)	(10,000)	-	-	-
Total Revenues	**67,000**	**36,868**	**88,948**	**172,983**	**207,500**
Expenses by Department					
Telecom	67,000	55,997	88,948	87,602	207,500
Total Expenses by Department	**67,000**	**55,997**	**88,948**	**87,602**	**207,500**
Surplus (Deficit)	**$ -**	**$ (19,129)**	**$ -**	**$ 85,381**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ 40,000	$ 6,607	$ 40,000	$ 8,958	$ 158,552
Purchased Services - Property	24,000	34,634	24,000	31,099	24,000
Purchased Services - Other	3,000	5,441	3,000	4,591	3,000
Supplies	-	68	-	-	-
Capital Outlay - Property	-	-	-	42,954	-
Depreciation	-	9,247	21,948	-	21,948
Total Expenses	**$ 67,000**	**$ 55,997**	**$ 88,948**	**$ 87,602**	**$ 207,500**





Sanitation

FY2022

Departments

4510-Solid Waste & Collection Recycling Administration
4520-Solid Waste Collection
4530-Solid Waste Disposal
4560-Closure Post Closure

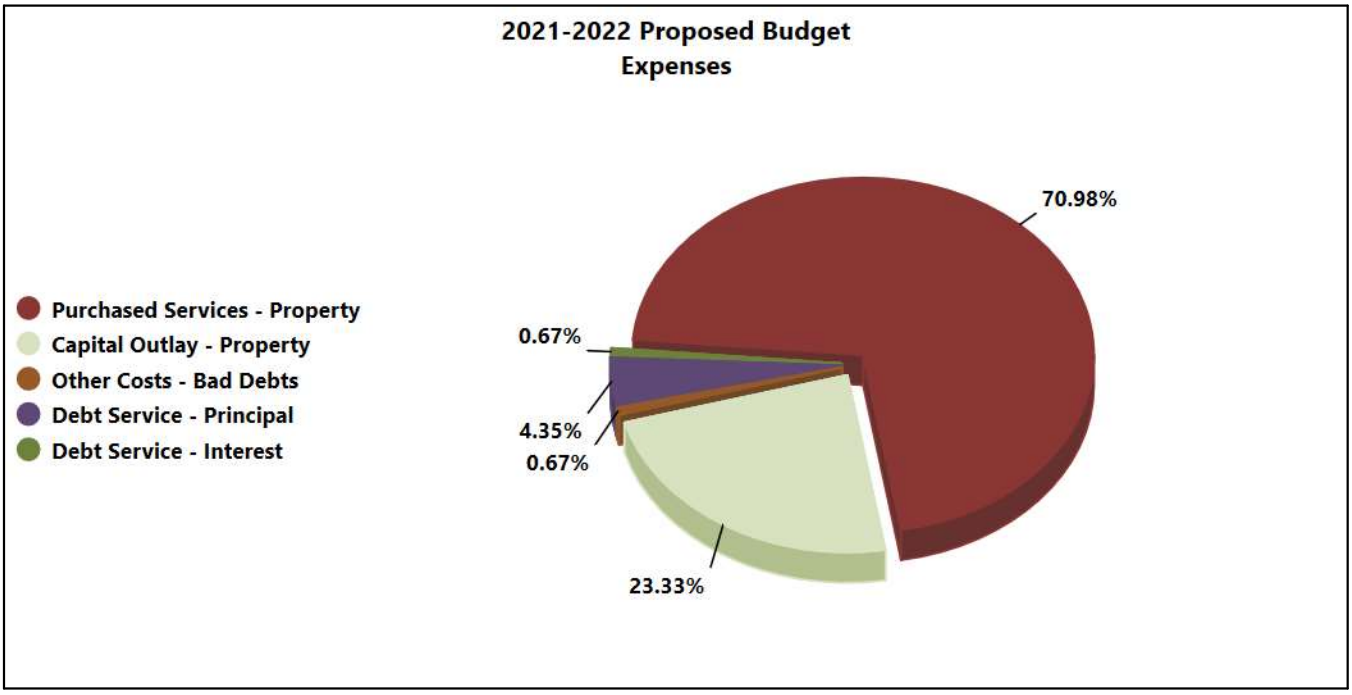
Description

The Solid Waster Collection and Disposal Fund (SWCD) is an enterprise fund that generates revenue mostly through user fees. The SWCD is responsible for properly disposing of solid waste and recyclables generated by both residential and commercial customers.

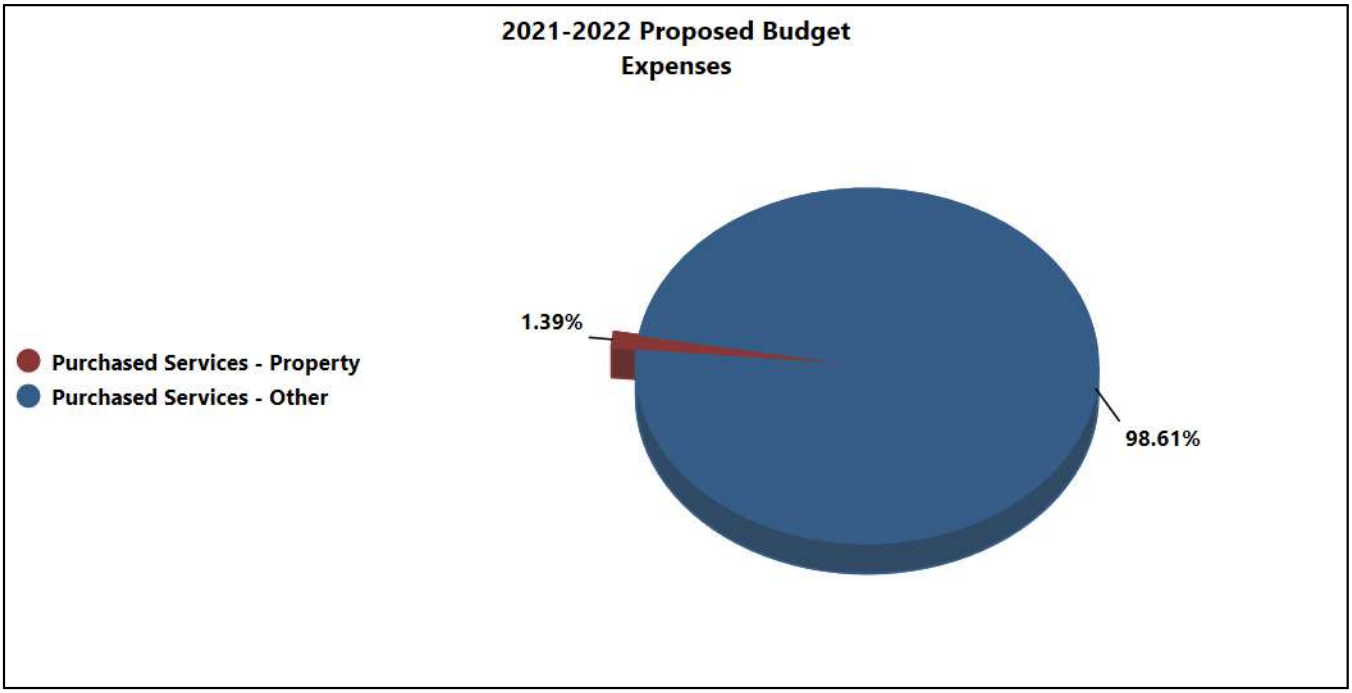
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Franchise Tax - Solid Waste	$ 12,850	$ 7,570	$ 12,850	$ 7,701	$ 12,850
Cust Refuse Collect Fee	675,653	689,401	675,653	617,593	675,653
Wclf Cust Collect Fee	132,445	137,349	132,445	121,407	132,445
Penalties	7,000	7,902	7,000	8,472	7,000
Bad Check Fee	-	-	-	39	-
Other (Miscellanoeus Rev)	2,000	-	2,000	(9)	2,000
Transfer - Gf	(135,085)	-	(135,085)	-	-
Total Revenues	**694,863**	**842,222**	**694,863**	**755,203**	**829,948**
Expenses by Department					
Solid Waste & Recycling Administration	-	186	-	-	-
Solid Waste Collection	444,907	642,799	444,907	512,136	579,992
Solid Waste Disposal	144,000	40,878	144,000	40,610	144,000
Closure & Post-Closure	105,956	-	105,956	-	105,956
Total Expenses by Department	**694,863**	**683,863**	**694,863**	**552,746**	**829,948**
Surplus (Deficit)	**$ -**	**$ 158,359**	**$ -**	**$ 202,457**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Supplies	$ -	$ 186	$ -	$ -	$ -
Total Expenses	**$ -**	**$ 186**	**$ -**	**$ -**	**$ -**

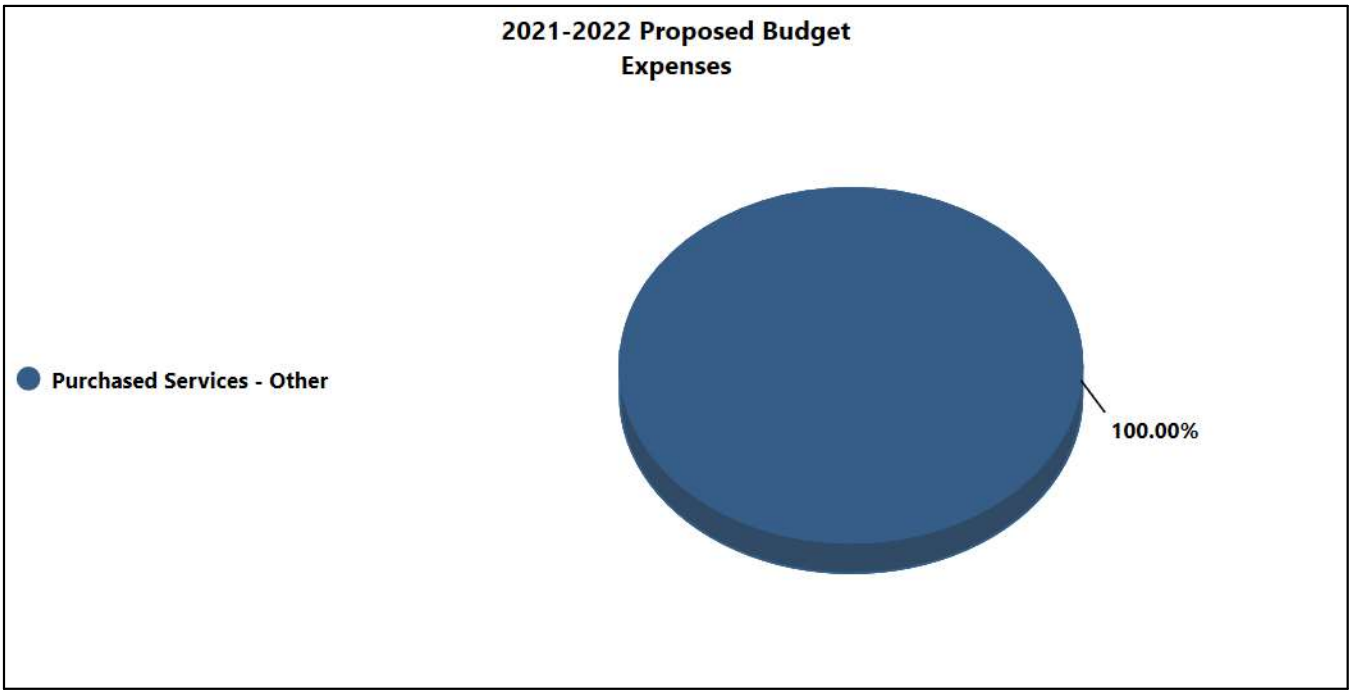
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 411,683	$ 515,162	$ 411,683	$ 400,147	$ 411,683
Purchased Services - Other	-	114,228	-	87,719	-
Supplies	200	-	-	-	-
Capital Outlay - Property	-	-	200	-	135,285
Depreciation	-	9,224	-	-	-
Other Costs - Bad Debts	3,900	-	3,900	-	3,900
Debt Service - Principal	25,214	-	25,214	24,270	25,214
Debt Service - Interest	3,910	4,185	3,910	-	3,910
Total Expenses	**$ 444,907**	**$ 642,799**	**$ 444,907**	**$ 512,136**	**$ 579,992**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Property	$ 2,000	$ -	$ 2,000	$ -	$ 2,000
Purchased Services - Other	142,000	40,878	142,000	40,610	142,000
Total Expenses	**$ 144,000**	**$ 40,878**	**$ 144,000**	**$ 40,610**	**$ 144,000**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ 105,956	$ -	$ 105,956	$ -	$ 105,956
Total Expenses	**$ 105,956**	**$ -**	**$ 105,956**	**$ -**	**$ 105,956**





Airport

FY2022

Departments

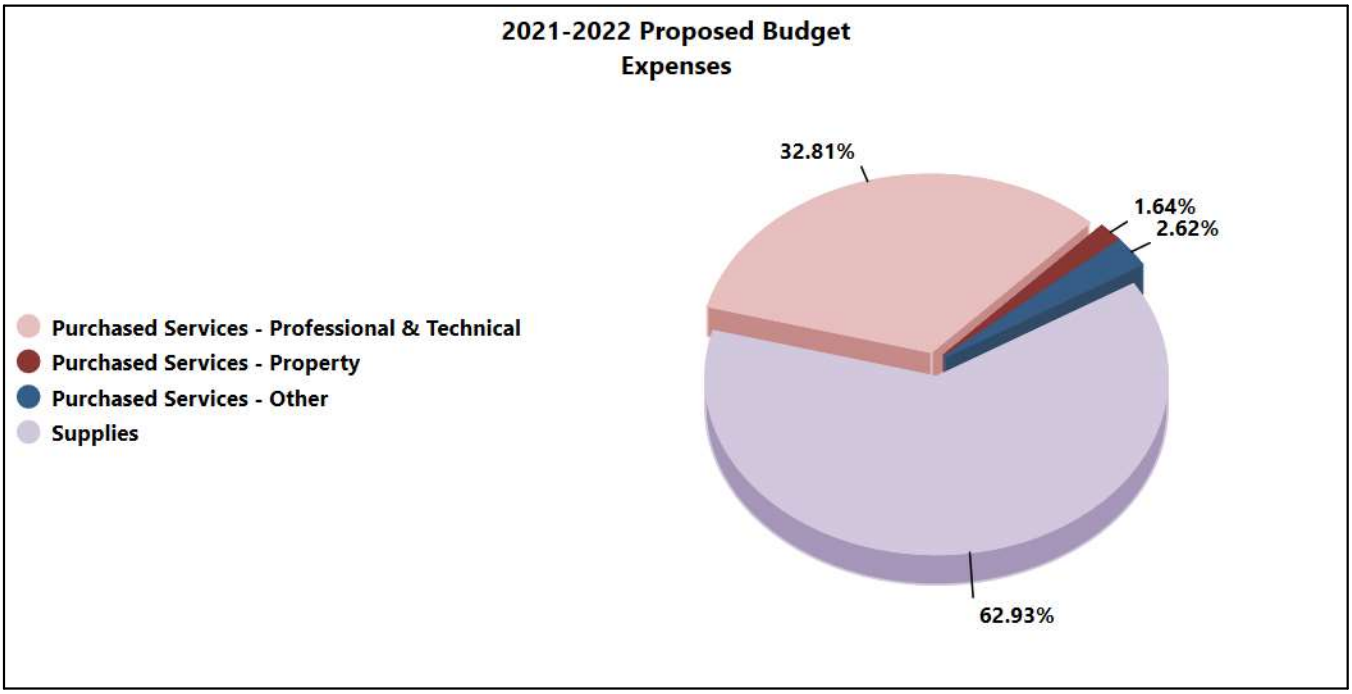
550-7563

Description

The Aviation Program has the responsibility of assuring that publicly owned airports in Georgia are safe, adequate, and well maintained. Georgia DOT serves two primary functions in providing airport aid: Airport Development and Aviation Planning.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Airport Other Revenue	$ -	$ 292,985	$ 300,000	$ 406,279	$ 300,000
Rents & Royalties	4,800	6,400	4,800	6,400	4,800
Transfer - Light	(2,800,000)	-	-	-	-
Transfer - Economic Development	-	100,000	-	-	-
Total Revenues	**(2,795,200)**	**399,385**	**304,800**	**412,679**	**304,800**
Expenses by Department					
Airport	4,800	6,244	304,800	427,507	304,800
Total Expenses by Department	**4,800**	**6,244**	**304,800**	**427,507**	**304,800**
Surplus (Deficit)	**$ (2,800,000)**	**$ 393,141**	**$ -**	**$ (14,828)**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ -	$ -	$ 100,000	$ 390,865	$ 100,000
Purchased Services - Property	1,509	1,063	5,000	31,205	5,000
Purchased Services - Other	3,291	5,167	8,000	5,061	8,000
Supplies	-	15	191,800	376	191,800
Total Expenses	**$ 4,800**	**$ 6,245**	**$ 304,800**	**$ 427,507**	**$ 304,800**





Economic Development

&

Assistance

FY2022

Departments

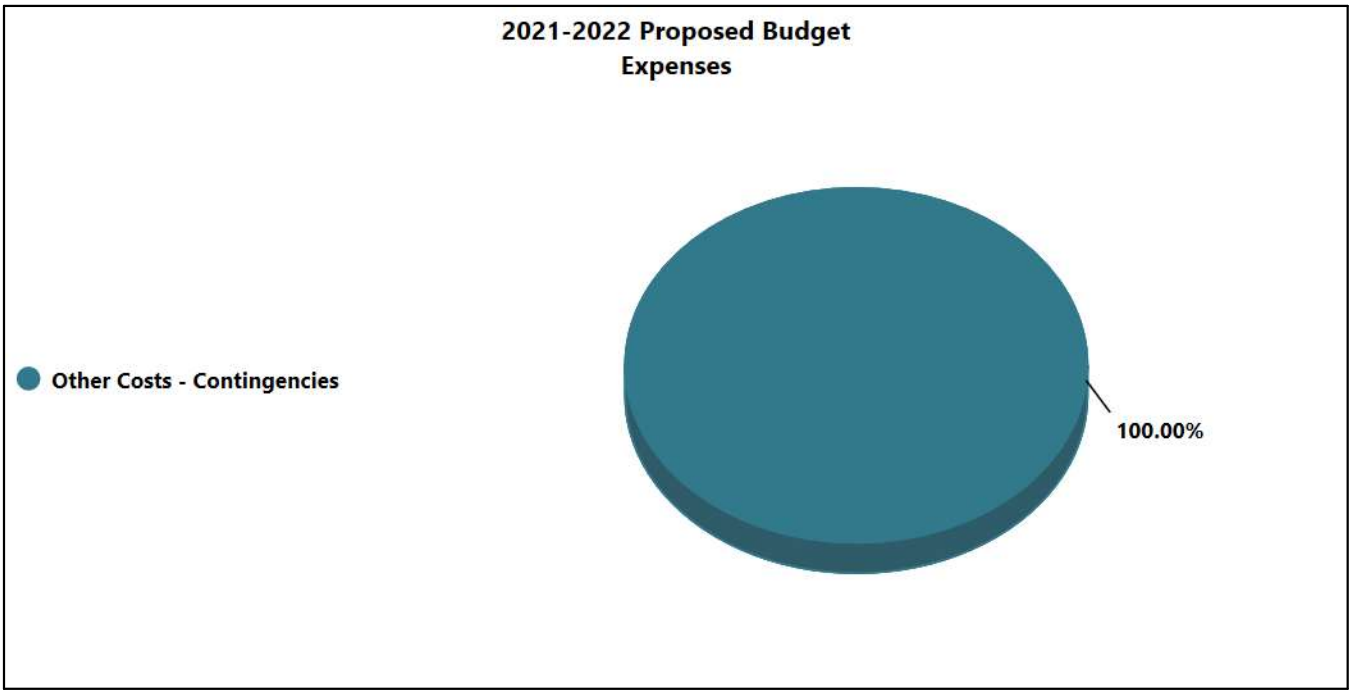
100-7500

Description

Economic Development role: place making and regions. It takes a region to provide the places, variety, resources and attributes to attract people. Attraction of people is attraction of new business and needs to be done at a multi-county regional level.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Interest Income	$ 1,200	$ 25	$ 1,200	$ 11	$ 1,200
Interest - Notes Rec	12,000	2,073	12,000	-	12,000
Expenses by Department					
Economic Revolving	13,200	-	13,200	-	13,200
Total Expenses by Department	**13,200**	**-**	**13,200**	**-**	**13,200**
Surplus (Deficit)	**$ -**	**$ 2,098**	**$ -**	**$ 11**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Other Costs - Contingencies	$ 13,200	$ -	$ 13,200	$ -	$ 13,200
Total Expenses	**$ 13,200**	**$ -**	**$ 13,200**	**$ -**	**$ 13,200**





SPLOST Funds

FY2022

Departments

230-542200

230-581300

230-582300

230-583300

230-583305

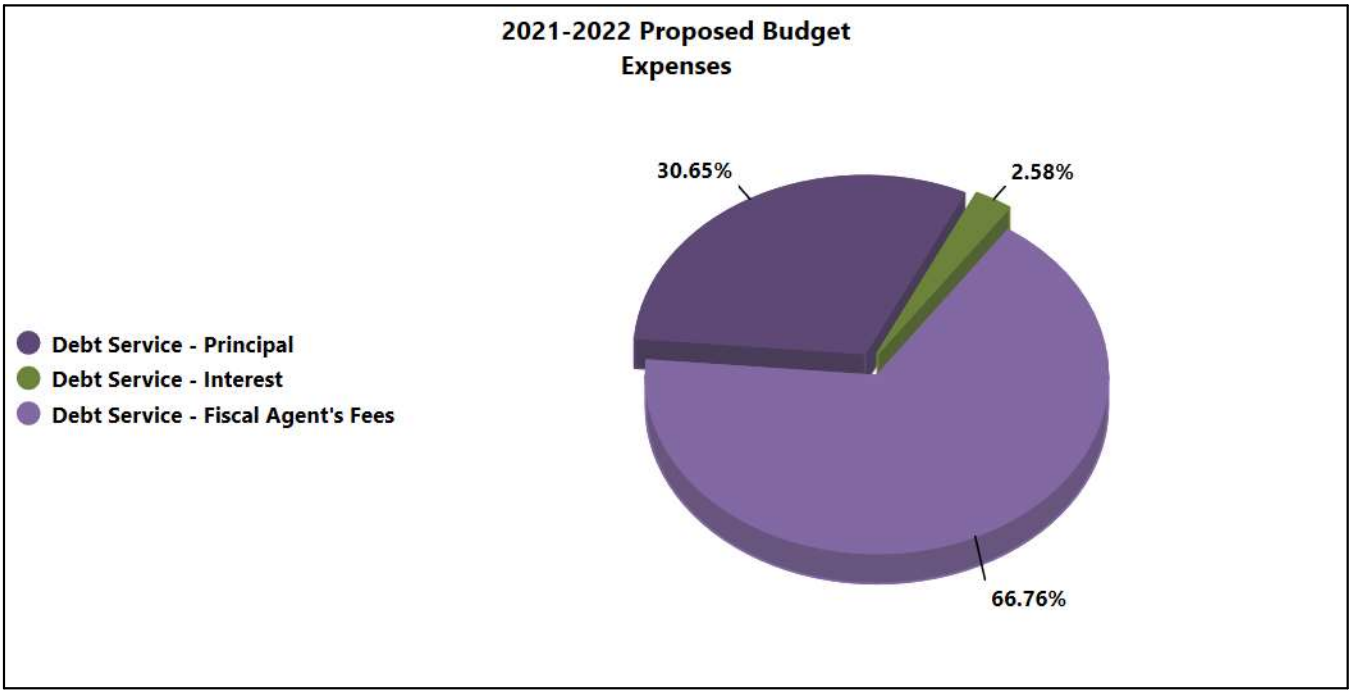
230-583307

Description

SPLOST - A Special Purpose Local Option Sales Tax (SPLOST) is a sales tax used to fund capital outlay projects proposed by the county government and municipal governments. A single county TSPLOST is a sales tax where the projects consist of transportation purposes only

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
T Splost Funds And Fund Balance	$ -	$ -	$ -	$ 51,265	$ -
Splost Vi Funds	378,346	458,272	378,346	498,067	553,000
Interest Income	600	672	600	770	600
Total Revenues	**378,946**	**458,944**	**378,946**	**550,102**	**553,600**
Expenses by Department					
SPLOST	378,946	232,466	428,946	211,905	553,600
Total Expenses by Department	**378,946**	**232,466**	**428,946**	**211,905**	**553,600**
Surplus (Deficit)	**$ -**	**$ 226,478**	**$ (50,000)**	**$ 338,197**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Debt Service - Principal	$ 169,695	$ 170,714	$ 169,695	$ 148,375	$ 169,695
Debt Service - Interest	14,299	13,279	14,299	5,720	14,299
Debt Service - Fiscal Agent's Fees	194,952	48,472	244,952	57,810	369,606
Total Expenses	**$ 378,946**	**$ 232,465**	**$ 428,946**	**$ 211,905**	**$ 553,600**





T- SPLOST Funds

FY2022

Departments

335-4960-583300

335-4960-583305

335-4960-583307

Description

T-SPLOST - This funded by the Regional Transportation -The term TSPLOST (short for Transportation Special Purpose Local Option Sales Tax) refers to several different sales taxes. Currently, four different TSPLOSTs are imposed in various Georgia jurisdictions:

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
T Splost Funds And Fund Balance	$ -	$ -	$ 435,000	$ -	$ 435,000
T Splost	-	250,975	-	129,818	-
Interest Income	-	-	3,000	-	3,000
Total Revenues	**-**	**250,975**	**438,000**	**129,818**	**438,000**
Expenses by Department					
Surplus (Deficit)	**$ -**	**$ 250,975**	**$ 438,000**	**$ 129,818**	**$ 438,000**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					

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Designated Grant

FY2022

Departments

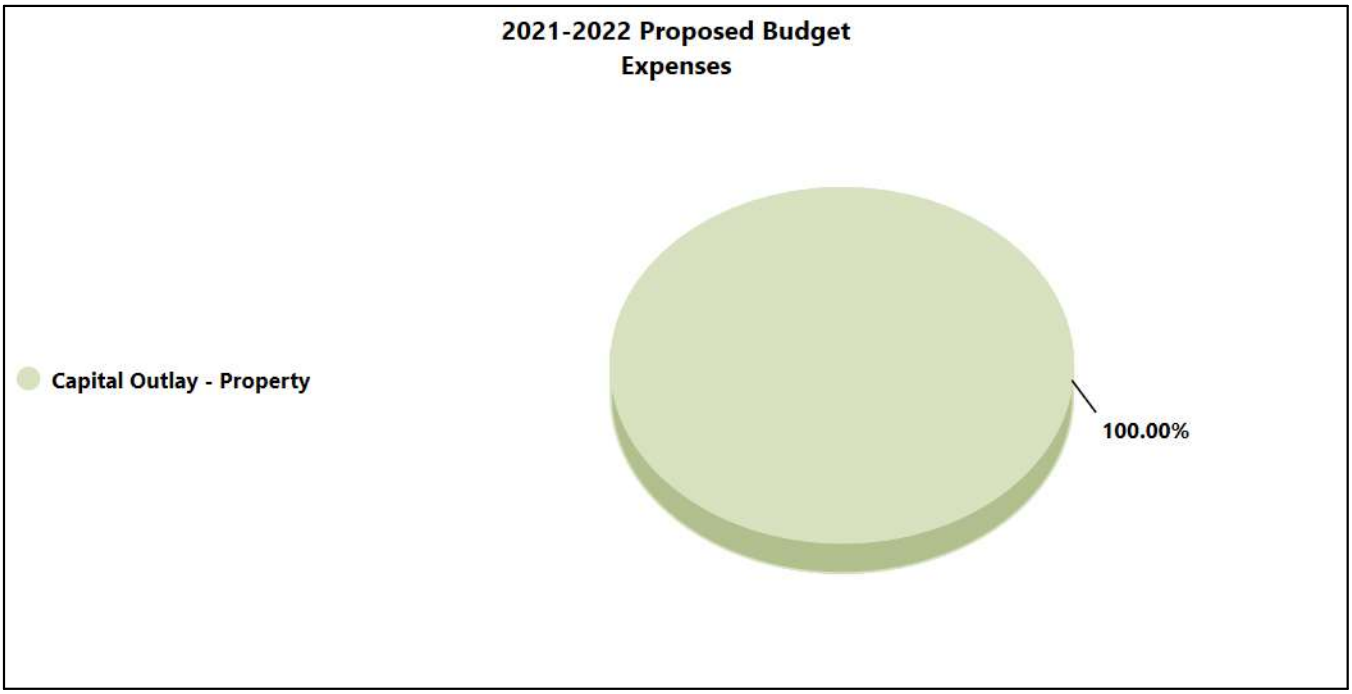
4221-541207
4336-521200
4336-521308
4336-531710
4410-521308
4410-521314
7100-525500
7100-531710

Description

The Grant Fund: A government grant is a financial award given by a federal, state, or local government authority for a beneficial project. ... Twenty-six federal agencies administer more than 1,000 grant programs annually to provide funding for the arts, the sciences, and educational institutions. accounts for monies for projects like DOT projects Infrastructure.

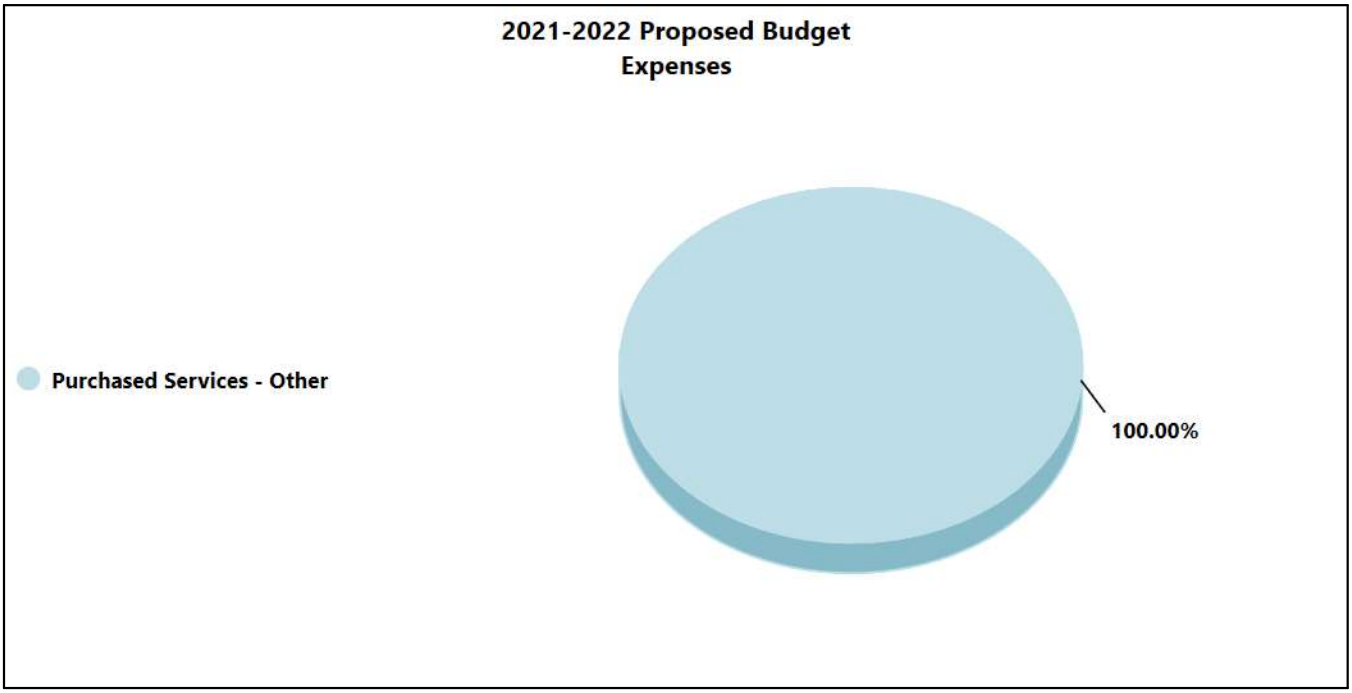
	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Dot Te 11 Grant	$ 300,000	$ -	$ 300,000	$ 231,639	$ 300,000
Chip Grant 2015	-	279,982	-	-	-
Cdbg-15 Sewer Improvement	-	229,197	-	-	-
Dot- Lmig 2019	-	97,015	-	-	-
Dot Lmig 2020	-	-	300,000	-	300,000
Contributions - Police Dept	-	1,350	-	-	-
Total Revenues	**300,000**	**607,544**	**600,000**	**231,639**	**600,000**
Expenses by Department					
Designated Grants	300,000	-	300,000	-	300,000
Designated Grants	-	119,797	-	9	-
Designated Grants	-	280,057	416,795	26,010	300,000
Total Expenses by Department	**300,000**	**399,854**	**716,795**	**26,019**	**600,000**
Surplus (Deficit)	**$ -**	**$ 207,690**	**$ (116,795)**	**$ 205,620**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Capital Outlay - Property	$ 300,000	$ -	$ 300,000	$ -	$ 300,000
Total Expenses	**$ 300,000**	**$ -**	**$ 300,000**	**$ -**	**$ 300,000**



	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Professional & Technical	$ -	$ 119,722	$ -	$ -	$ -
Supplies	-	75	-	9	-
Total Expenses	**$ -**	**$ 119,797**	**$ -**	**$ 9**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Purchased Services - Other	$ -	$ 279,982	$ 416,795	$ 26,018	$ 300,000
Supplies	-	75	-	(9)	-
Total Expenses	**$ -**	**$ 280,057**	**$ 416,795**	**$ 26,009**	**$ 300,000**





Hotel Motel

FY2022

Departments

Chamber of Commerce

7540

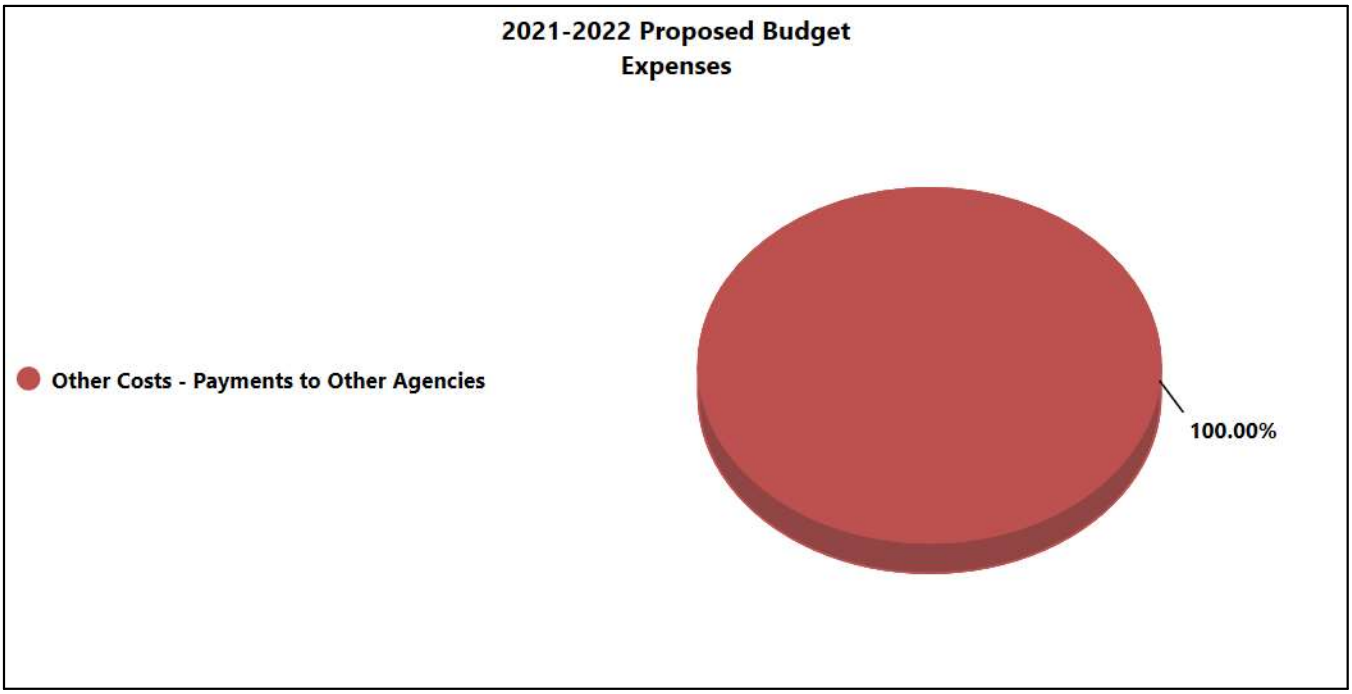
Description

This section includes the financial expenditures for the Hotel-Motel Tax. The Sylvester-Worth County Tourism organization receives funds of each month's actual Hotel/Motel tax revenue. The funds are used to promote tourism and growth in Sylvester.

In addition to the funds contribution to Tourism board, the City pays for the request from the outside entities, which are directly promoting tourism and economic development for the City, such as Chamber of Commerce and Downtown Development Authority, improvements to the Worth County Airport and construction.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Hotel/Motel	$ 24,354	$ 17,733	$ 24,354	$ 19,953	$ 24,354
Transfer - Gf	(9,742)	-	(9,742)	-	-
Total Revenues	**14,612**	**17,733**	**14,612**	**19,953**	**24,354**
Expenses by Department					
Hotel/Motel	14,612	11,316	14,612	10,885	24,354
Total Expenses by Department	**14,612**	**11,316**	**14,612**	**10,885**	**24,354**
Surplus (Deficit)	**$ -**	**$ 6,417**	**$ -**	**$ 9,068**	**$ -**

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Expenses					
Other Costs - Payments to Other Agencies	$ 14,612	$ 11,316	$ 14,612	$ 10,885	$ 24,354
Total Expenses	**$ 14,612**	**$ 11,316**	**$ 14,612**	**$ 10,885**	**$ 24,354**





Service Fund

FY2022

Departments

600 - SERVICE FUND

1100 - LEGISLATIVE

1320 - CITY MANAGER

1510 - FINANCIAL ADMINISTRATION

1540 - HUMAN RESOURCES

1800 - CODE ENFORCEMENT

2100 - JUDICIAL ADMINISTRATION

3200 - POLICE

3500 - FIRE

4200 - HIGHWAYS & STREETS

4210 - STORMWATER

4310 - SEWER ADMINISTRATION

4344 - METER READERS / CUSTOMER SERVICE (SEWER)

4410 - WATER ADMINISTRATION

4444 - METER READERS / CUSTOMER SERVICE (WATER)

4600 - ELECTRIC ADMINISTRATION

4614 - METER READERS / CUSTOMER SERVICE (ELECTRIC)

4700 - GAS ADMINISTRATION

4714 - METER READERS / CUSTOMER SERVICE (GAS)

4900 - MAINTENANCE & SHOP

5560 - WORTH COUNTY FAMILY CONNECTIONS

7400 - PLANNING & ZONING

7500 - ECONOMIC DEVELOPMENT & ASSISTANCE

7550 - MAIN STREET (DOWNTOWN DEVELOPMENT AUTHORITY)

Description

The Internal Service is a tool to remove hospital insurance from individual departments and maintain the cost from employee and employer contribution revenues.

	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Proposed Budget
Revenues					
Insurance Benefit Account	$ -	$ -	$ (1,000,000)	$ -	$ (1,000,000)
Expenses by Department					
Council	-	-	25,000	26,571	25,000
City Manager	-	-	20,024	88,773	20,024
Financial Administration	-	-	30,036	(31,506)	30,036
Human Resources	-	-	30,000	51,289	30,000
Code Enforcement	-	-	30,000	12,783	30,000
Judicial Administration	-	-	30,000	23,421	30,000
Police	-	-	220,485	385,314	220,485
Fire	-	-	112,819	322,198	112,819
Highways & Streets	-	-	95,115	223,217	95,115
Stormwater	-	-	30,000	55,519	30,000
Sewer Administration	-	-	30,000	15,885	30,000
Meter Readers/Customer Service (Sewer)	-	-	30,000	20,024	30,000
Water Administration	-	-	30,000	65,335	30,000
Meter Readers/Customer Service (Water)	-	-	30,000	20,579	30,000
Electrical Administration	-	-	73,000	165,790	73,000
Meter Readers/Customer Service (Electric)	-	-	10,013	44,542	10,013
Gas Administration	-	-	30,000	42,569	30,000
Meter Readers/Customer Service (Gas)	-	-	15,000	40,884	15,000
Maintenance Shop	-	-	30,000	41,725	30,000
Total Expenses by Department	**-**	**-**	**901,492**	**1,614,912**	**901,492**
Surplus (Deficit)	**$ -**	**$ -**	**$ (1,901,492)**	**$ (1,614,912)**	**$ (1,901,492)**

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